

# State of Utah

## Total Compensation Market Survey and Analysis Study

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01

Background and Objectives

# Background and Objectives

**The State of Utah (the “State”) has requested a total compensation market survey and analysis, study of paid time off (PTO), retiree health insurance benefits, and pay for performance.**

- The findings detailed in this preliminary report included analysis to provide the basis for the State to determine:
  - The State’s total compensation mix compared to the target market in both cost and value;
  - Whether or not the state should shift to a PTO, and if so, what could the PTO structure look like and how should it be funded? Are there any short term or long term cost savings to be realized in a PTO? What would the short term or long term costs of implementing a PTO program be?
  - Recommendations that include delinking leave and post retirement medical benefits, should the State offer this type of benefit at all, are there other less costly ways to offer this type of benefit, if the benefit should be eliminated how to shift this cost to salary, identify how to realize savings from modification of this benefits to salary, and assistance should be given to help the State project future cost savings. If an alternative retiree health benefit is recommended what would the short term and long term costs be?

# Background and Objectives

- In addition to making reliable and valid comparisons to the market, following consideration of the data and analysis in this preliminary report, recommendations will be made on the following factors:
  - What is the best combination of a salary/benefit mix? How should the State balance being fiscally responsible with maintaining competitiveness in order to attract and retain a quality workforce.
  - Where is the State not competitive with the market and what immediate and long-term options should it consider in reorganizing its total compensation mix, in order to position ourselves as competitive but also fiscally responsible. This should include options for what we should do, along with how to do it. (Long-term options should include plans for making incremental changes over a long period of time).
  - Enhancements on the Department of Human Resource Management's (DHRM) current practices for gathering and analyzing salary and benefits data and offer ideas for process improvement.
  - How should the State begin to solve its salary compression problem over the long-term?

# Background and Objectives

- Identify what trends our target market has followed in the last five years in terms of salary increases/decreases and benefits changes. This would include a historical perspective on what organizations have done during the economic downturn. What trends have employers implemented successfully and which have provided unsuccessful results?
- Pay for Performance: From our market comparables and your own experience, which organizations are using a pay for performance system and how does it work? Provide examples of successful pay for performance models that have worked for government entities and could they work for the State of Utah?



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Project Process

# Project process

## The following steps have been undertaken:

- Initial planning and scoping meeting;
- Mutual agreement on the benchmark positions, the constituency of the comparator market, and data to be collected;
- Collection of current State of Utah salary data;
- Design and distribution of customized salary survey instrument;
- Intensive follow up with identified participants to optimize participation;
- Analysis of salary and benefits data;
- Analysis of PTO, retiree health insurance benefits, and pay for performance;
- Analysis of overall outcomes; and
- Presentation of this preliminary report

03

Market Competitiveness –  
Salary

# Market Competitiveness – Salary

## To determine the current competitiveness of salaries and midpoints:

- State of UT average pay and midpoint were compared to survey Median (P50)
  - Medians are a central point, but are less sensitive to extreme values compared to average, particularly very high values
- In order to have a more comprehensive market database, data has been gathered from a number of sources for a benchmark sample of jobs (total of 162 benchmark positions)

## The following survey sources were utilized:

- Custom Survey
  - 63 public and private sector organizations, representing over 115,000 employees. 162 benchmark positions were surveyed
- Central States
  - 15 comparator states (AZ, CO, ID, KS, MT, NE, NV, NM, OK, OR, SD, ND, TX, WA, WY)
- Hay Group All Organizations database, Utah participants
  - 171 organizations with employees in Utah

# Market Competitiveness – Salary

## The following survey sources were utilized (cont'd):

- Western Management Group
  - 89 Salt Lake area organizations
- Compdata Survey of Healthcare Organizations, West Region
  - 639 healthcare organizations, with 31 organizations in Utah
- Survey conducted by State of Utah DHRM
  - 72 organizations primarily in Utah

**All data are effective or projected to July 1, 2011**

# Market Competitiveness – Salary

## Findings from the market competitiveness of current salaries include:

- This analysis shows that current actual pay is approximately 10.5% behind the market average (average of Median data)
- This analysis shows that current midpoints are approximately 6% behind the market average actual pay (average of Median data)
- The current compa-ratio (State of UT actual pay to current range midpoints) for benchmarks included in this study is 92.9%
- Hay Group also compared State of UT to market by Occupational Group
- Set out on the following pages are tables showing the variance from market by Occupational Group and Job Family. These market variances are not weighted by incumbent

# Definition of terms

## Definition of terms

- P25  
P25 is the 25th Percentile, meaning that 75% of the market data is above this point, and 25% is below
- P50/Median  
P50 is the Median, meaning that 50% of the market data is above this point, and 50% is below
- P75  
P75 is the 75th Percentile, meaning that 25% of the market data is above this point, and 75% is below
- Compression  
Wage compression occurs when the difference in wages between employees is perceived to be narrower than it should be. While the criteria used to assess compression in wages can vary across organizations, it is generally related to the core factors that the organization uses to differentiate individual pay within similar jobs or job classifications.

# Market Competitiveness – Salary

## By Job Family – based on benchmarks

- The majority of job families fall behind market, on average (sorted by furthest below market)

Job Family	Avg Pay % from Market P50 (Avg)	Midpoint % from Market P50 (Avg)
Human Resources and Related	-20%	-11%
Legal	-20%	-8%
Nursing and Related	-18%	-15%
Insurance and Investments	-18%	1%
Therapy and Related	-17%	-20%
Custodial and Related	-17%	-5%
Inspections and Investigations	-16%	-8%
Construction Trades and Related	-16%	-15%
Laboratory and Related	-16%	-1%
Clerical and Related	-16%	-9%
Food Services	-16%	1%
Mental Health Services	-15%	-11%
Forestry and Lands	-14%	-1%
Mechanical Trades and Related	-14%	-17%
Warehouse and Stores	-14%	-6%
Public Information Related	-14%	-14%
Equipment Operations	-14%	-4%
Agriculture	-14%	-8%



# Market Competitiveness – Salary

## By Job Family – based on benchmarks (cont'd)

Job Family	Avg Pay % from Market P50 (Avg)	Midpoint % from Market P50 (Avg)
Research and Statistics	-14%	-4%
Heating Plant Operations	-12%	-9%
Fiscal Accounting and Examining	-12%	-8%
Dental and Related	-11%	-17%
Parks and Recreation	-11%	-2%
Medical and Related	-10%	-9%
Environment and Related	-9%	-1%
Buildings and Grounds Maintenance	-9%	-7%
Taxation and Collecting	-8%	10%
Professional Engineer	-8%	-4%
Family Assistance Services	-7%	0%
Public Safety and Emergency Services	-5%	-6%
Data Processing and Related	-5%	-6%
Libraries, Archives, Fine Arts Museums	-5%	8%
Disabled Services	-3%	-17%
Engineering Related	-3%	-3%
Claims and Related	-3%	-10%
State Planning, Programs and Facilities	-1%	-9%

# Market Competitiveness – Salary

## By Job Family – based on benchmarks (cont'd)

Job Family	Avg Pay % from Market P50 (Avg)	Midpoint % from Market P50 (Avg)
Purchasing and Supply	1%	-1%
Wildlife Resources	1%	-2%
Laundry Services	3%	-14%
Corrections	6%	6%
Vocational Rehabilitation	6%	10%

# Market Competitiveness – Salary

## By Job Family– based on benchmarks

- Set out below is a summary of those benchmark job families for which actual pay **lags** the market by more than 15%. There are no job families for which actual pay is more than 15% **above** the market

Job Family	Avg Pay % from Market P50 (Avg)	Midpoint % from Market P50 (Avg)
Human Resources and Related	-20%	-11%
Legal	-20%	-8%
Nursing and Related	-18%	-15%
Insurance and Investments	-18%	1%
Therapy and Related	-17%	-20%
Custodial and Related	-17%	-5%
Inspections and Investigations	-16%	-8%
Construction Trades and Related	-16%	-15%
Laboratory and Related	-16%	-1%
Clerical and Related	-16%	-9%
Food Services	-16%	1%
Mental Health Services	-15%	-11%

# Market Competitiveness – Salary

## By Occupational Group – based on benchmarks

- Average pay for all Occupational Groups falls behind market, on average (sorted by furthest below market)

Occupational Group	Avg Pay % from Market P50 (Avg)	Midpoint % from Market P50 (Avg)
Mechanical, Construction, Trades, Warehouse	-13%	-11%
Public Health and Related	-13%	-8%
Administrative, Fiscal, Office & Data Processing	-10%	-5%
Food, Laundry and Custodial Services	-10%	-6%
Natural Resources and Recreation	-9%	-4%
Human Services	-8%	-7%
Regulatory, Legal and Corrections	-7%	-4%
Engineering	-6%	-3%
Education and Information	-3%	3%

# Market Competitiveness – Salary

**A sample of benchmarks at pay level increments were compared to market averages to determine overall levels of competitiveness**

- These comparisons are the basis for Total Compensation competitiveness bar charts

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Administrative, Fiscal, Office & Data Processing	RETAIL SALES CLERK I	297	\$18.6	-12%		\$21.2	
Food, Laundry and Custodial Services	CUSTODIAN I	27	\$19.1	-18%	-18%	\$23.2	\$23.2
Food, Laundry and Custodial Services	FOOD SERVICE WORKER II	43	\$20.8	-5%	-16%	\$22.0	\$24.8
			\$20.0	-10%	-17%	\$22.1	\$24.0
Public Health and Related	PHARMACY TECHNICIAN	4	\$28.8	-14%	-1%	\$33.4	\$29.2
Public Health and Related	DENTAL ASSISTANT I	5	\$29.1		-4%		\$30.3
Education and Information	LIBRARY TECHNICIAN II	8	\$29.7	3%	-3%	\$28.8	\$30.5
Regulatory, Legal and Corrections	CRIMINAL INFORMATION TECH II	47	\$30.1				
Regulatory, Legal and Corrections	COMMUNICATIONS SPECIALIST	63	\$30.8	-9%	-15%	\$33.9	\$36.1
Administrative, Fiscal, Office & Data Processing	HUMAN RESOURCES TECHNICIAN	26	\$30.3		-19%		\$37.6
Regulatory, Legal and Corrections	LEGAL SECRETARY	15	\$31.2	-26%	-10%	\$42.0	\$34.9
Administrative, Fiscal, Office & Data Processing	PURCHASING TECHNICIAN II	11	\$31.6	-22%		\$40.3	
Mechanical, Construction, Trades, Warehouse	JOURNEY HEAVY EQUIPMENT OPERATOR	4	\$31.7	-24%	-8%	\$42.0	\$34.4
			\$30.0	-18%	-10%	\$36.7	\$33.3

# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Public Health and Related	LICENSED PRACTICAL NURSE	50	\$32.6	-19%	-10%	\$40.3	\$36.3
Natural Resources and Recreation	FIRE TECHNICIAN II	23	\$32.9				
Regulatory, Legal and Corrections	MOTOR CARRIER SPECIALIST II	31	\$32.9		-25%		\$43.7
Mechanical, Construction, Trades, Warehouse	TRUCK DRIVER III	3	\$33.2	-10%		\$37.0	
Administrative, Fiscal, Office & Data Processing	INSURANCE SPECIALIST	6	\$33.4		-10%		\$37.3
Administrative, Fiscal, Office & Data Processing	PAYROLL TECHNICIAN II	5	\$33.5	-14%		\$39.0	
Mechanical, Construction, Trades, Warehouse	JOURNEY MAINTENANCE/CONSTRUCTION SPECIALIST	90	\$33.6	-10%	9%	\$37.3	\$30.7
Administrative, Fiscal, Office & Data Processing	RESEARCH ANALYST	22	\$33.8	-20%		\$42.1	
Mechanical, Construction, Trades, Warehouse	JOURNEY CARPENTER	5	\$35.7	-20%	1%	\$44.5	\$35.3
Regulatory, Legal and Corrections	JJS COUNSELOR II	244	\$35.7		-2%		\$36.3
Administrative, Fiscal, Office & Data Processing	MOTOR VEHICLE SUPERVISOR II	14	\$35.8				
Administrative, Fiscal, Office & Data Processing	COMPUTER SUPPORT SPECIALIST II	18	\$36.3	-14%	-2%	\$42.2	\$37.2
Regulatory, Legal and Corrections	CORRL OFFICER, POST	887	\$36.4	-14%	11%	\$42.6	\$32.8
Natural Resources and Recreation	WEIGHTS AND MEASURES INSPECTOR II	11	\$37.0		-12%		\$42.1
Engineering	TRANSPORTATION TECHNICIAN II	233	\$37.0		8%		\$34.4
			\$35.0	-14%	-4%	\$40.6	\$36.6

# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Education and Information	ARCHIVIST II	12	\$37.4	5%	-10%	\$35.7	\$41.5
Mechanical, Construction, Trades, Warehouse	JOURNEY AUTO WORKER	56	\$37.4	-15%	7%	\$44.3	\$35.1
Regulatory, Legal and Corrections	PARK RANGER II, POST	25	\$37.5		-10%		\$41.8
Public Health and Related	RECREATIONAL THERAPIST II	14	\$37.5	-18%	-7%	\$45.9	\$40.1
Education and Information	WORKFORCE SERVICES SPECIALIST II	1027	\$37.6		-7%		\$40.2
Administrative, Fiscal, Office & Data Processing	GENERAL SERVICES SUPERVISOR	4	\$37.7	-22%		\$48.1	
Administrative, Fiscal, Office & Data Processing	CLAIMS EXAMINER II	14	\$38.2	3%	-3%	\$37.1	\$39.5
Mechanical, Construction, Trades, Warehouse	JOURNEY WELDER	6	\$38.3	-24%		\$50.1	
Administrative, Fiscal, Office & Data Processing	COMPLIANCE AGENT II	219	\$38.4		-7%		\$41.3
Administrative, Fiscal, Office & Data Processing	ADMINISTRATIVE ASSISTANT	11	\$38.4	-12%		\$43.9	
Mechanical, Construction, Trades, Warehouse	JOURNEY HEATING & AIR CONDITIONING SPECIALIST	14	\$38.8	-12%	0%	\$44.2	\$38.6
Public Health and Related	CHILD CARE LICENSING SPECIALIST	19	\$39.0		-13%		\$45.0
Human Services	CASEWORKER II	46	\$39.8	-8%	-3%	\$43.1	\$41.0
Administrative, Fiscal, Office & Data Processing	FINANCIAL ANALYST II	73	\$39.9	-31%	-16%	\$57.9	\$47.7
Mechanical, Construction, Trades, Warehouse	JOURNEY PLUMBER	4	\$40.2	-18%	9%	\$49.3	\$36.9
Education and Information	INFORMATION SPECIALIST II	14	\$40.3	-18%	-23%	\$49.4	\$52.4
Mechanical, Construction, Trades, Warehouse	JOURNEY ELECTRICIAN	8	\$40.7	-15%	4%	\$47.6	\$39.3
Administrative, Fiscal, Office & Data Processing	CONTRACT/GRANT ANALYST I	28	\$40.8	-15%	-10%	\$47.8	\$45.4
Education and Information	MUSEUM/HISTORICAL COLLECTIONS CURATOR	10	\$40.9	-13%	-7%	\$47.1	\$43.9
Public Health and Related	DIETICIAN II	4	\$41.1	-21%	-10%	\$52.0	\$45.8
Natural Resources and Recreation	WILDLIFE BIOLOGIST II	75	\$41.2		-21%		\$52.2
Regulatory, Legal and Corrections	ANTI-DISCRIMINATION AGENT	5	\$41.4		-9%		\$45.2
Mechanical, Construction, Trades, Warehouse	ELECTRONICS MAINTENANCE/REPAIR SPECIALIST	4	\$41.6	-21%	-10%	\$53.0	\$46.3
Natural Resources and Recreation	FORESTER II	10	\$41.8		-6%		\$44.4
Administrative, Fiscal, Office & Data Processing	SENIOR RESEARCH ANALYST	34	\$42.4	-28%	-7%	\$58.5	\$45.7
Human Services	SOCIAL WORKER	28	\$42.4	-20%		\$52.9	
Education and Information	LIBRARIAN I	3	\$42.7	5%	-1%	\$40.5	\$43.0
			\$40.0	-16%	-7%	\$47.4	\$43.1

# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Public Health and Related	ENVIRONMENTAL HEALTH SCIENTIST II	10	\$42.9	-18%		\$52.2	
Engineering	ENGINEERING TECHNICIAN III	33	\$43.2	-25%	-2%	\$57.7	\$44.3
Regulatory, Legal and Corrections	CRIMINAL INFORMATION SPECIALIST	4	\$43.3				
Natural Resources and Recreation	COMPLIANCE SPECIALIST III, AGRICULTURE	13	\$44.2		-8%		\$47.8
Administrative, Fiscal, Office & Data Processing	TRAINER II	24	\$44.7	-25%	-2%	\$59.8	\$45.5
Administrative, Fiscal, Office & Data Processing	PURCHASING AGENT II	19	\$45.4	-6%	-5%	\$48.5	\$47.7
Public Health and Related	EPIDEMIOLOGIST I	9	\$45.6	-12%	-13%	\$52.1	\$52.7
Public Health and Related	SAFETY AND HEALTH OFFICER	22	\$46.1	-24%	2%	\$60.4	\$45.2
Regulatory, Legal and Corrections	OFFICER	316	\$46.2	-4%	-14%	\$48.0	\$53.8
Administrative, Fiscal, Office & Data Processing	COLLECTION/COMPLIANCE SUPERVISOR	37	\$46.6	4%	0%	\$44.7	\$46.7
Public Health and Related	CHEMIST/MICROBIOLOGIST II	14	\$46.7		0%		\$46.5
Administrative, Fiscal, Office & Data Processing	SENIOR HUMAN RESOURCES ANALYST	32	\$47.0	-27%	10%	\$64.4	\$42.5
			\$45.0	-17%	-5%	\$54.2	\$47.3



# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Administrative, Fiscal, Office & Data Processing	FINANCIAL ANALYST III	78	\$47.5	-31%	-11%	\$69.3	\$53.6
Natural Resources and Recreation	STATE METROLOGIST	1	\$47.5				
Public Health and Related	CHILD NUTRITION SPECIALIST	17	\$47.5		-16%		\$56.5
Regulatory, Legal and Corrections	FIRE SAFETY SPECIALIST II	7	\$48.0	-3%		\$49.3	
Education and Information	REHABILITATION COUNSELOR II	104	\$48.1		10%		\$43.9
Regulatory, Legal and Corrections	ELEVATOR/BOILER INSPECTOR	4	\$48.4		-11%		\$54.1
Administrative, Fiscal, Office & Data Processing	AUDITOR II	70	\$48.5	-23%	-2%	\$63.2	\$49.3
Regulatory, Legal and Corrections	CORRL ADULT PROBATION/PAROLE OFFICER, POST	272	\$49.1		17%		\$41.9
Public Health and Related	ENVIRONMENTAL SCIENTIST II	12	\$49.6		3%		\$48.2
Public Health and Related	REGISTERED NURSE II	113	\$50.0	-21%	-6%	\$63.5	\$53.0
Mechanical, Construction, Trades, Warehouse	AIRCRAFT MECHANIC	2	\$50.2		-9%		\$55.1
Natural Resources and Recreation	GEOLOGIST	11	\$50.4		0%		\$50.3
Public Health and Related	SAFETY/LOSS CONTROL COORDINATOR	6	\$50.5	-1%	-2%	\$51.0	\$51.3
Human Services	LICENSED CLINICAL THERAPIST	114	\$50.9	-1%		\$51.4	
Public Health and Related	INDUSTRIAL HYGIENIST	6	\$51.2		3%		\$49.6
Public Health and Related	FORENSIC SCIENTIST II	5	\$51.9		-8%		\$56.1
			\$50.0	-14%	-2%	\$57.9	\$51.0

# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Engineering	ENVIRONMENTAL ENGINEER II	7	\$52.4		-15%		\$62.0
Regulatory, Legal and Corrections	PARK MANAGER II	20	\$52.6		12%		\$46.7
Administrative, Fiscal, Office & Data Processing	FACILITIES COORDINATOR III	14	\$53.1	-15%	-17%	\$62.6	\$63.8
Mechanical, Construction, Trades, Warehouse	ARCHITECT	5	\$54.3		-3%		\$56.3
Engineering	ENGINEER II	33	\$55.6	-15%	-9%	\$65.6	\$61.1
Administrative, Fiscal, Office & Data Processing	TAX COMPLIANCE MANAGER	10	\$56.1				
Administrative, Fiscal, Office & Data Processing	COMPUTER SUPPORT SUPERVISOR	3	\$56.2	-3%	-17%	\$58.1	\$67.5
Administrative, Fiscal, Office & Data Processing	TELECOMMUNICATIONS SPECIALIST II	13	\$57.3	0%	5%	\$57.5	\$54.3
			\$55.0	-10%	-7%	\$60.9	\$58.8
Administrative, Fiscal, Office & Data Processing	RESEARCH CONSULTANT II	46	\$57.4		-9%		\$63.2
Natural Resources and Recreation	PROJECT GEOLOGIST	10	\$57.6		-5%		\$60.3
Regulatory, Legal and Corrections	AIRCRAFT PILOT	6	\$57.8		-5%		\$60.8
Regulatory, Legal and Corrections	LEGAL/ENFORCEMENT COUNSEL II	2	\$58.1	-44%		\$104.3	
Administrative, Fiscal, Office & Data Processing	RISK MANAGEMENT CLAIMS ADJUSTER II	7	\$58.8		19%		\$49.2
Administrative, Fiscal, Office & Data Processing	FINANCIAL MANAGER I	68	\$58.8	-34%		\$89.3	
Public Health and Related	AUDIOLOGIST/SPEECH PATHOLOGIST I	2	\$59.1	-19%	8%	\$73.1	\$54.9
Administrative, Fiscal, Office & Data Processing	DIVISION DIRECTOR PROPERTY & CASUALTY INSURANCE	1	\$59.1				
Engineering	LAND SURVEYOR	6	\$59.2	27%	3%	\$46.5	\$57.2
Education and Information	DWS MANAGER II	12	\$60.0		23%		\$48.7
Administrative, Fiscal, Office & Data Processing	FINANCIAL INSTITUTIONS EXAMINER II	3	\$60.1		10%		\$54.6
Administrative, Fiscal, Office & Data Processing	TECHNICAL SUPPORT SPEC II	154	\$60.5	7%	20%	\$56.7	\$50.4
Administrative, Fiscal, Office & Data Processing	ADMINISTRATIVE SERVICES MANAGER	23	\$60.5	-1%		\$61.0	
Regulatory, Legal and Corrections	SERGEANT	96	\$60.6	-4%	-9%	\$63.2	\$66.8
Natural Resources and Recreation	WILDLIFE COORDINATOR	25	\$61.1		1%		\$60.6
Regulatory, Legal and Corrections	CORRL CAPTAIN, POST	53	\$61.3	-26%		\$82.6	
Regulatory, Legal and Corrections	CAPTAIN	2	\$63.0	-27%		\$86.6	
			\$60.0	-19%	5%	\$73.7	\$57.0

# Market Competitiveness – Salary

## Sample of benchmark competitiveness at salary increments (cont'd)

State of UT Occupational Group	Benchmark Position	S of UT # of EEs	State of UT Avg Pay	Avg Pay % from Hay Group Market	Avg Pay % from Central States Peer Market	Hay Group Market P50 (minus States)	Central States (Peer Group) P50
Human Services	PSYCHOLOGIST	11	\$65.1	-6%	-1%	\$68.9	\$65.8
Human Services	PHYSICAL THERAPIST	2	\$66.0	-12%	4%	\$75.4	\$63.5
Administrative, Fiscal, Office & Data Processing	IT ANALYST II	199	\$66.3	0%	26%	\$66.4	\$52.5
Public Health and Related	FORENSIC SCIENTIST MANAGER	7	\$67.1				
Public Health and Related	VETERINARIAN	3	\$70.4		5%		\$67.1
Human Services	OCCUPATIONAL THERAPIST	4	\$71.1	-1%	22%	\$72.2	\$58.4
Education and Information	PUBLIC INFORMATION OFFICER II	12	\$71.5	1%		\$70.8	
Public Health and Related	NURSE PRACTITIONER/CLINICAL NURSE SPECIALIST	11	\$74.7	-17%	-6%	\$89.7	\$79.3
			\$70.0	-5%	9%	\$73.9	\$64.4
Engineering	ENGINEERING MANAGER I	129	\$76.3	-23%		\$98.9	
Public Health and Related	ENVIRONMENTAL MANAGER	10	\$76.8	-20%		\$95.8	
Administrative, Fiscal, Office & Data Processing	HUMAN RESOURCE MANAGER II	12	\$76.9	-15%	5%	\$90.2	\$73.3
Administrative, Fiscal, Office & Data Processing	DIRECTOR, INTERNAL AUDIT	3	\$84.3	-9%		\$92.6	
Administrative, Fiscal, Office & Data Processing	STATE RISK PROGRAM ADMINISTRATOR	2	\$84.3	-4%		\$87.7	
			\$80.0	-14%		\$93.0	
Engineering	UDOT DISTRICT ENGINEER	8	\$88.4		-10%		\$98.2
Administrative, Fiscal, Office & Data Processing	FINANCE DIRECTOR	14	\$89.6	-4%	20%	\$93.5	\$74.9
Administrative, Fiscal, Office & Data Processing	STATE ACCOUNTANT	2	\$89.9	2%		\$88.5	
Administrative, Fiscal, Office & Data Processing	INFORMATION TECHNOLOGY MANAGER II	28	\$91.8	-8%	-1%	\$99.5	\$92.3
Education and Information	REHABILITATION DIVISION DIRECTOR	4	\$95.1				
			\$90.0	-4%	2%	\$93.8	\$88.5
Human Services	DIRECTOR, DIVISION OF CHILD AND FAMILY SERVICES	1	\$95.8				
Public Health and Related	PHARMACIST	6	\$95.9	-16%	0%	\$113.9	\$95.7
Regulatory, Legal and Corrections	DIR, DIVISION OF ADULT PROBATION & PAROLE - DOC	1	\$101.6				
Administrative, Fiscal, Office & Data Processing	INFORMATION TECHNOLOGY DIRECTOR	15	\$106.3	-14%	-16%	\$124.0	\$127.1
			\$100.0	-16%	-10%	\$118.9	\$111.4

# Salary Administration Questionnaire Results

**Additional data were collected from custom survey participants to analyze salary administration practices and market trends. The following is a summary of results as submitted by custom survey participants. Detailed results are provided in the appendix.**

- The median salary structure increase *per year* for participating organizations from 2006 through 2008 was 2.0%
  - The State did not move structures from 2006 through 2011
- The median salary structure increase reported by participants for 2009 was 1.1%. The median structure increase for 2010 was 0.6%
- The median structure increase for 2011 for participating organizations was 0%. Of those participants with plans in place for 2012 structure adjustments, 60% reported plans to freeze structures for 2012
- For participants, merit increases are the most prevalent form of pay increase. Participants reported merit adjustments of 2.7% for both 2006 and 2007, at median
  - The State provided cost-of-living increases of 3.5% for each of these two years

# Salary Administration Questionnaire Results

- In 2008, the median merit increase for survey participants was 2.0%, with Cost-of-Living and General increases slightly higher at 2.5% and 3.0% respectively. In 2009, the median merit increase was also 2.0%, but with Cost-of-Living and General Increase medians both 0%
  - The State administered a 5.0% Cost-of-Living increase in 2008, and no pay adjustments for 2009 through 2011
- 2010 and 2011 market median merit increases were 0.7% and 1.0% respectively, with 0% Cost-of-Living and General Increases, at median
- For 2012, 26% of participants are planning to increase salary budgets and 51% are undecided
  - Although a majority of participants have not yet determined salary increase percentages, the median merit increase for those planning increases is approximately 3%, but only 2% when including those who have decided they will not provide increases (zeros included)
- 52% of the respondents are going to be maintaining their staffing levels in 2012
- 65% of respondents report having a formal performance management program
- Only 25% of the respondents have a longevity plan and the average year of eligibility is 8 years

04

Market Competitiveness –  
Benefits

# Market Competitiveness – Benefits

- In order for compensation decisions to be taken based on the competitiveness of total compensation, Hay Group has conducted additional analysis of the competitiveness of the benefits program offered by the State
- This analysis has been based on the benefits program information provided by the State for its current FY benefits program
- Hay Group used two comparator markets for the benefits analysis
  - Hay Group Market – Utah organizations contained in our 2011 benefits database gathered through the custom survey conducted in July and August of 2011
  - Central States Market – Select States from the Central States survey, including Arizona, Kansas, Montana, Nebraska, Nevada, Oklahoma, Oregon, South Dakota, Colorado, Idaho, New Mexico, North Dakota, Washington, Wyoming
- The following pages summarize the State's competitive position relative to both markets. Please refer to the appendix for a description of the benefits valuation methodology as well as detailed charts illustrating market competitiveness for all benefit program components.

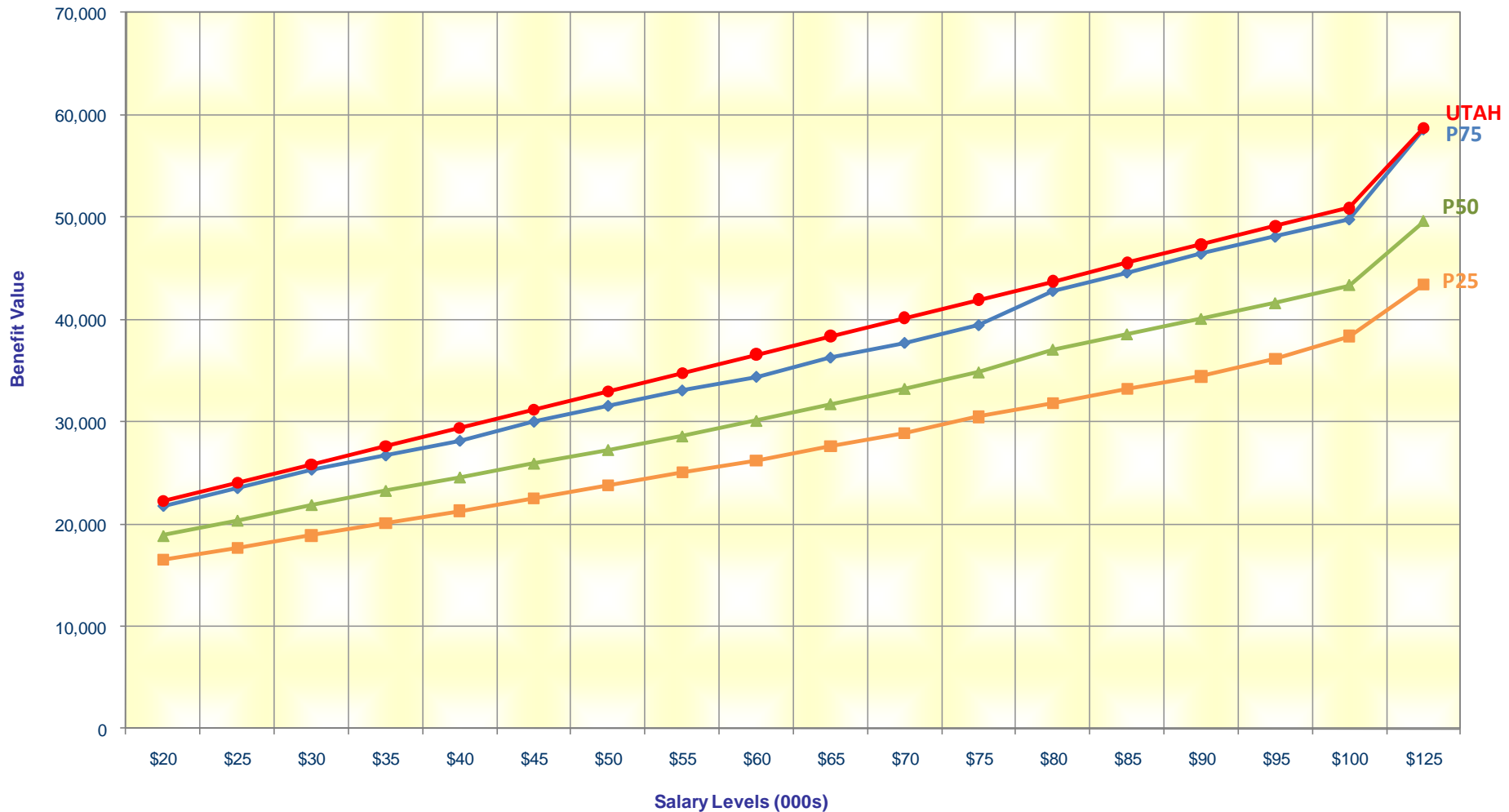
# Market Competitiveness – Benefits

- The State provides a full range of benefit programs to its employees that is market competitive in aggregate.
  - Health care and retirement, the two primary drivers of overall market competitiveness, are at or above market median relative to both the Hay Group (UT) and Central States markets
  - Death, disability and paid leave (holiday/vacation) are also competitive relative to both comparator groups; however, these benefits comprise a smaller portion of the total benefit package
  - Other benefits are below market, as the State does not provide any consistent employer paid benefits in the area of tuition reimbursement, dependent care or commuter subsidies
- It is important to note that the differences between P25, P50 and P75 in the Central States market are not as big as we typically see in other industries:
  - Specifically, the cash equivalent difference between the market P50 and P75 ranges from 5% to 9% for most salary levels while the typical range in the UT market is at least 15%
  - Compression in public sector market values is common and demonstrates the significant similarities in State benefit programs, especially retirement and health care



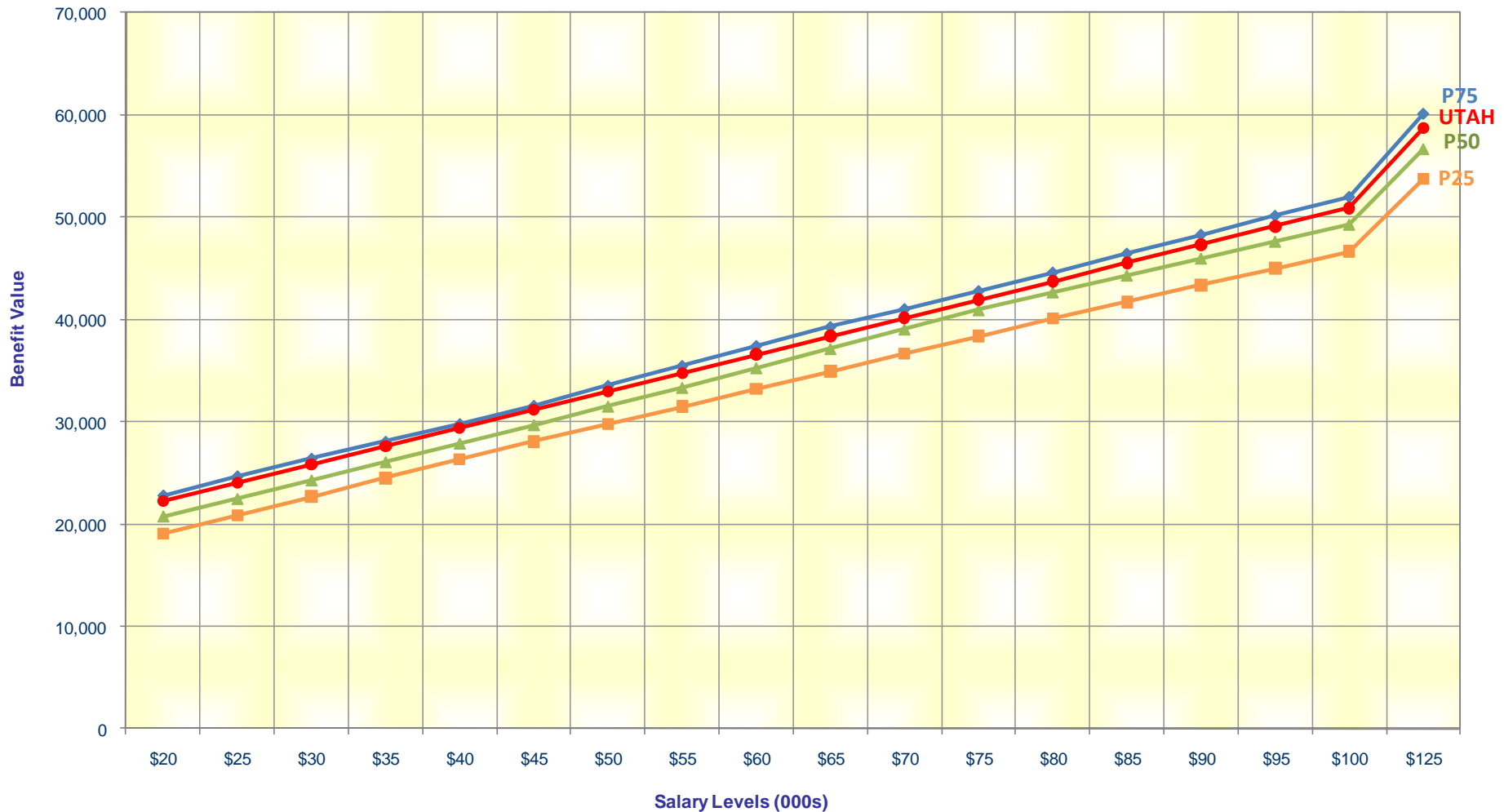
# Market Competitiveness – Benefits

EMPLOYER PAID TOTAL BENEFITS VALUES – Salary Levels \$20,000 - \$125,000 Hay Group Market (UT)



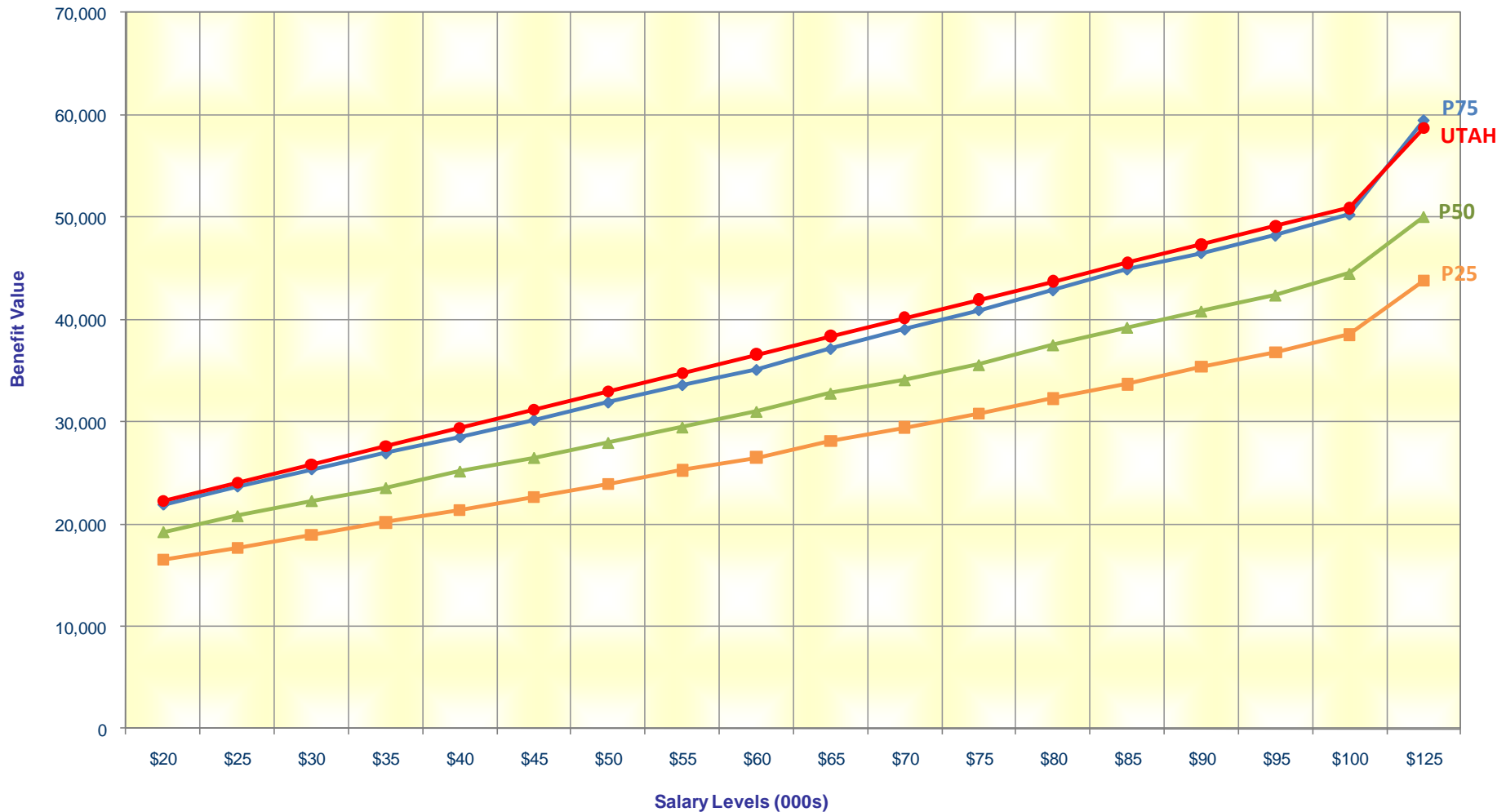
# Market Competitiveness – Benefits

EMPLOYER PAID TOTAL BENEFITS VALUES – Salary Levels \$20,000 - \$125,000 **Central States Market**



# Market Competitiveness – Benefits

EMPLOYER PAID TOTAL BENEFITS VALUES – Salary Levels \$20,000 - \$125,000 Combined Markets



# Market Competitiveness – Benefits

## STATE OF UTAH VS. HAY GROUP MARKET (UT)

Benefit Area	Market Comparison	Key Findings
Total Benefits	P75	Market position of health care, retirement weigh heavily in overall benefit program competitiveness
Death	Varies based on salary	The State's flat dollar benefit of \$25,000 is above the market P50 for employees earning up to \$45K and is below P50 for employees more than \$45K. The value falls below P25 for employees earning more than \$65K. UT market typically provides benefit based on salary
Disability (Includes Sick Leave)	P75	The State provides short term disability benefits primarily through sick leave accrual (13 days per year with no maximum) while the Utah market typically provides less accrued leave and provides an employer paid STD benefit. The State's LTD has a similar structure to the UT market, but the benefit is slightly above the UT market
Health Care	P75	Market position is driven primarily by low employee contributions. State employees pay 10% while the UT market typically pays between 15-29%
Retirement	Above P75	New Tier 2 Hybrid retirement benefit is above market, as only 31% of the UT market provides a Defined Benefit plan. Tier 2 DC plan, while less valuable than the Hybrid plan, is also competitive against the UT market due to the State's contribution of 10%
Paid Leave	P50	The number of paid holidays and vacation schedule is at the median of the UT market
Other	Below P25	Limited offering of flexible spending accounts and no consistent employer paid benefits is below the UT market

# Market Competitiveness – Benefits

## STATE OF UTAH VS. CENTRAL STATES MARKET

Benefit Area	Market Comparison	Key Findings
Total Benefits	Between P50 and P75	Market position of health care, retirement and time-off weigh heavily in overall benefit program competitiveness
Death	Varies based on salary	The State's flat dollar benefit of \$25,000 is above the market P75 for employees earning up to \$55K and is between P50 and P75 for employees earning more than \$55K. Central States typically provide flat dollar death benefits that are less than \$25,000
Disability (Includes Sick Leave)	P75	The State provides short term disability benefits primarily through sick leave accrual as do Central States. Utah's sick leave accrual is above the market. In addition Utah's LTD has a shorter waiting period than most Central States
Health Care	P75	Market position is driven primarily by low employee contributions, especially for dependent coverage. State employees pay 10% while 60% of the Central States require employees to pay more than 30% for dependent coverage
Retirement	P50	New Tier 2 Hybrid retirement benefit is at the median of the Central States, while the Tier 2 DC plan is just above the market P25. 85% of the market continues to provide a DB plan
Paid Leave	P75	The number of paid holidays is consistent with other states, The vacation schedule is above P50 of the Central States market. There is little variation between P25 and P75
Other	Below P25	Limited offering of flexible spending accounts and no consistent employer paid benefits is below the Central States market

# Market Competitiveness – Death Benefits

- The State provides a basic life insurance and access to a group accident plan that provides a flat dollar benefit of \$25,000. Only 16% of the UT market provides a flat dollar benefit, while 79% of the Central States do so
- Most of the UT market provides a benefit based on a uniform earnings multiple, such as 1x or 2x pay, with 1x pay as the most prevalent benefit level in the UT market (48%)
- The State's \$25,000 flat dollar benefit is above the Central States median of \$15,000
- The State's basic benefit is augmented by employee paid supplemental group life and AD&D plans that provide up to \$450,000 in additional coverage. This type of benefit typical in the private sector, provided by 96% of the UT market. The high prevalence among public sector organizations (93% of Central States offer this benefit) is due to the typically lower basic life benefit that is provided
- The State also provides employee-paid dependent group life with a maximum \$450,000 spouse and \$10,000 child benefit
  - The UT market typically provides \$50,000 or more (56%) to spouses and \$10,000 (57%) per child
  - Central States all provide less than \$50,000 for spouses and \$5,000 or less (82%) to each child
- The competitiveness of the State's death benefit decreases as salary increases due to the flat dollar benefit structure. In addition, the State's death benefit is less competitive against the UT market than the Central States market

# Market Competitiveness – Disability Benefits

- The State provides a salary continuation plan, referred to as sick leave by the State, plus employee paid short term disability. Salary continuation provides benefits at full pay based on accumulation of days (13 days per year) with no maximum accumulation
  - 60% of the UT market provides a salary continuance plan only and another 44% provide both a salary continuance plan and STD plan
  - 36% of Central US States provides salary continuance plan only and 64% provide both salary continuance and STD plans
- UT organizations typically base the salary continuance on a uniform benefit (54%) and service schedule (23%), while 100% of Central States base salary continuance on an accumulation of days, as Utah does
- 57% of Central States accrue 12 days of sick leave annually, while 36% accrue 13 days or more per year
- The State places no limit on the number of sick days an employee can accumulate, which is in line with Central States (86%), while 50% of the UT market has no maximum accumulation of days. 69% of those in the UT market that have a maximum maintain a maximum of 60 days or less

# Market Competitiveness – Disability Benefits

- The State provides immediate eligibility as does 71% of Central States, while 59% of the UT market does
- The State provides an employer paid long term disability benefit (LTD) of 67% of pay, with no maximum
  - Most of the UT market (74%) and Central States (69%) provide employer paid LTD
  - The benefit provided is typically 60% of pay (67% of the UT market and 77% of Central States)
- The State's overall disability program is above both the UT and Central States markets due primarily to the higher sick leave accrual with no maximum. In addition, the LTD benefit level of 67% is higher than both markets



# Market Competitiveness – Health Care Benefits

- The State's most prevalent plan is an HMO plan. A PPO plan is the most common for both comparator groups (71% for the UT market and 50% for Central States)
- The State requires employees to pay 10% of the premium for single and family coverage. This feature puts the State above both markets
  - 5% of the UT market employers and 36% of Central States provide employer paid coverage for single coverage. Only 2% of the UT market and 8% of Central States provide employer paid coverage for dependents
  - The most prevalent cost sharing range for employee coverage in the UT market is 15% to 29% (54%) and less than 15% for the Central States (60%)
  - The most prevalent cost sharing range for dependent coverage is 15% to 29% for both markets (54% of the general market and 72% of Central US States)
- Coinsurance varies by type of service in both markets, while the State pays 90% consistently for all services. 80% coinsurance is the most prevalent in both markets for inpatient and surgical services

# Market Competitiveness – Health Care Benefits

- The State's individual deductible of \$250 and family deductible of \$500 are better than both market groups; however, when the prescription deductibles (\$100 individual / \$200 family) are also considered, the State's competitiveness decreases.
  - 70% of the UT market and 78% of Central States have an individual deductible of \$300 or more
  - 78% of the UT market and 89% of Central States have a family deductible of more than \$500
- The State's individual and family out of pocket maximums of \$2,500 and \$7,500, respectively, are more in line with both markets
  - 65% of the UT market and 67% of Central States have an individual maximum of \$2,000 or greater
  - 52% of the UT market and 56% of Central States have a family maximum of \$5,000 or greater
- It is not typical market practice to have separate prescription deductibles or out of pocket maximums

# Market Competitiveness – Health Care Benefits

- The table below provides the average of various medical plan design features:

Plan Design Element - Average	Hay Group Market	Central States Market	State of Utah
Cost sharing – Single	22.43%	12.62%	10%
Cost sharing – Family	25.71%	35.93%	10%
In network deductible – Single	\$583	\$500	\$250
In network deductible – Family	\$1,429	\$1,106	\$500
In network OOP maximum – Single	\$2,277	\$2,278	\$2,500
In network OOP maximum – Family	\$5,062	\$4,889	\$7,500

# Market Competitiveness – Health Care Benefits

- 36% of the general market and 71% of Central States provide coverage to early and normal retirees, as Utah does. Based on accrued sick leave at retirement, retirees can earn the State's subsidy (retiree pays 10%) while only 33% of Central States do. Most Central States provide retiree paid coverage (67%). 63% of the general market shares the cost. For purposes of this analysis, Hay Group considered current and projected leave balance information to determine a reasonable average subsidy value. It is important to note that in practice the benefit varies greatly by individual employee depending on individual leave balances.
  - *Refer to the Retiree Health Insurance Benefits section for more detailed analysis*
- The State of Utah's health care program is above market due to the following:
  - Low employee premium contributions (+)
  - Low annual deductibles (+)
  - 90% coinsurance (+)
  - Post-retirement medical subsidy (+)

# Market Competitiveness – Retirement Benefits

- Effective July 1, 2011, the State changed the retirement benefits for new employees. Under the Tier 2 system employees have a choice of either a 1.5% cash balance hybrid plan or a 10% defined contribution plan
- Current employees are part of the Tier 1 retirement program that provides a 2% final average pay pension benefit
- For purposes of this study the Tier 2 retirement benefits were valued, as that is the most common plan available to newly hired employees
- UT organizations typically provide a defined contribution plan with employer contribution only (63%), with only 27% providing both a defined contribution plan with employer contribution and a defined benefit plan
- Nearly all Central States provide a defined benefit plan and defined contribution plan. Half the group provides an employer contribution to the DC plan while the other half does not
- The 4 year vesting schedule is better than both the UT market (60%) and Central States (58%) defined benefit plan schedules (5 years)

# Market Competitiveness – Retirement Benefits

- The State's retirement program is currently P75 against the UT market; however, it should be noted that the Tier 1 retirement plan exceeded P75 of the UT market
- Relative to the Central States market, the Tier 2 hybrid plan is at P50 of the market and the Tier 2 DC plan is below P50 of the market

# Market Competitiveness – Other Benefits

- The State provides health care and dependent care spending accounts to its employees. No tuition reimbursement or commuting assistance is provided to employees. Due to the low level of employer paid benefits in this category, the State is below market in comparison to the UT and Central States markets

# Market Competitiveness – Benefit Costs

- The table below shows the State's benefit costs compared to the market average as reported in Hay Group's 2011 Benefit Report.
- The State's costs for life insurance, disability and total retirement are at or below the market average
- The State's costs for active and retiree health care are above the market average, which makes sense given the State's above market position

Benefit	Cost	Benefit Cost as a Percentage of Payroll		State of Utah vs. Market
		Utah	2011 Market	
Life Insurance	\$ 1,103,023	0.07%	0.34%	-78%
Long Term Disability	\$ 5,239,811	0.36%	0.45%	-21%
Active Health Care (Medical\Dental)	\$ 217,819,567	14.80%	11.41%	30%
Post Retirement Health Care	\$ 50,520,015	3.43%	1.91%	80%
Retirement - Pension	\$ 161,218,792	10.96%	8.12%	35%
Retirement - 401(k)	\$ 14,105,380	0.96%	4.46%	-79%
Total Statutory Contributions	\$ 78,465,679	5.33%	7.68%	-31%
Total Benefit Cost	\$ 528,472,267	35.91%	28.67%	25%
Total Utah Payroll	\$ 1,471,552,753			



05

Market Competitiveness – Total  
Compensation

# Market Competitiveness – Total Compensation

- The State's **total compensation** program is market competitive when compared to both the Hay Group market as well as the Central States market. Below are key findings regarding specific aspects of the State's compensation program:
  - **Cash compensation** lags the Hay Group market by an average of 10%, with lower paid employees (those earning less than \$50,000), lagging the market by 10% or more. The State of Utah is more aligned with Central States on average; however, employees at lower salary levels trail their counterparts in other States, while higher paid employees are slightly above the market median of other States
  - **Benefits** are at or above the market median of both markets for all employees driven by strong retirement and health care programs
  - **Total Compensation** is at or below market median in the Hay Group Market, as the higher benefits program value does not fully offset the low cash compensation. The State of Utah is between P50 and P75 against the Central States market, which is a result of more competitive cash compensation and benefits
  - **Pay Mix** for State employees varies against the market depending on salary.
  - **Note:** Only those components of pay provided by the State are included in total compensation. It is common in the private sector to pay annual incentives, which if included would make the State less competitive relative to the Hay Group Market

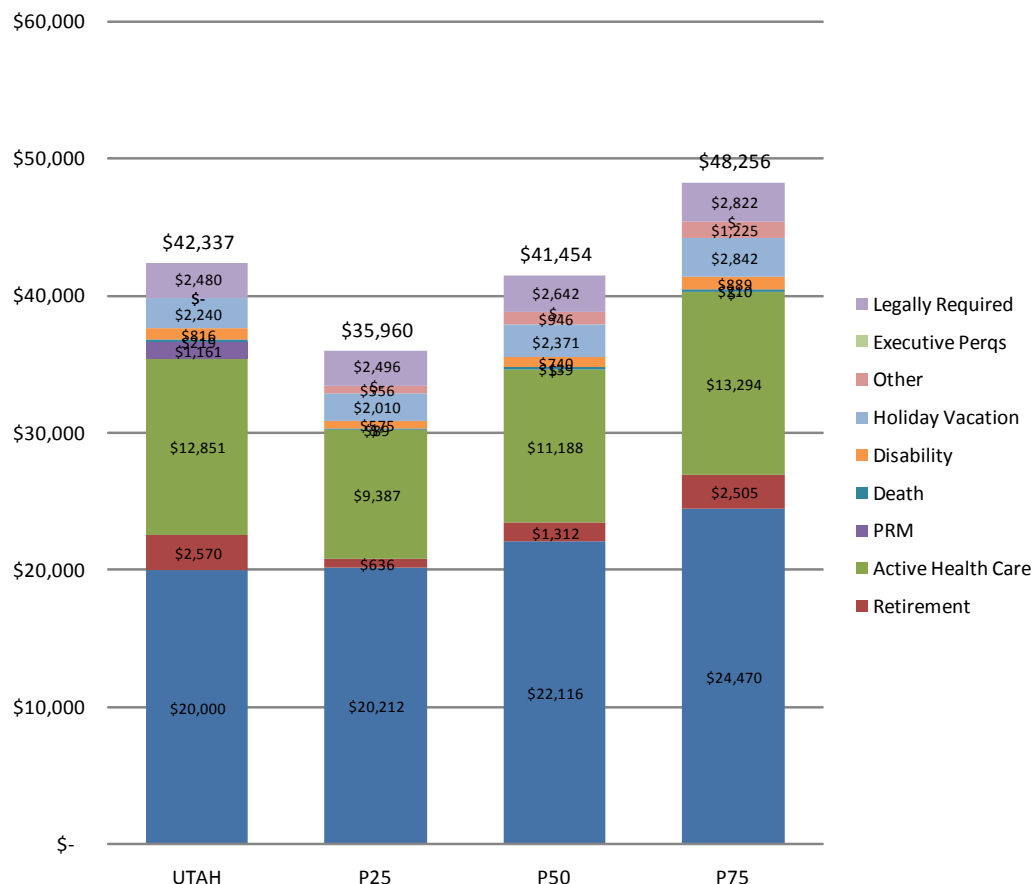
# Market Competitiveness – Total Compensation

- The charts on the following pages illustrate the total compensation picture for State of Utah employees relative to the UT market as well as the Central States market
- Also included are pay mix charts that show the differences between the State's compensation elements and the two markets
- “Legally Required” refers to federal programs – Medicare and Social Security

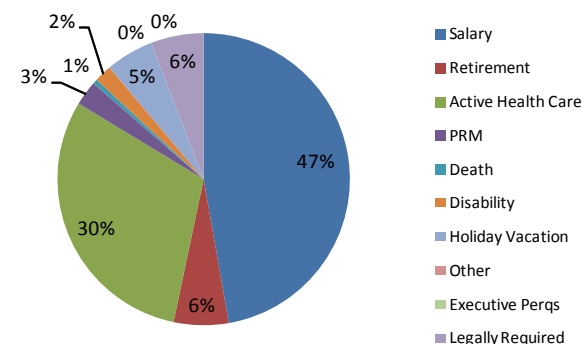
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$20,000 SALARY

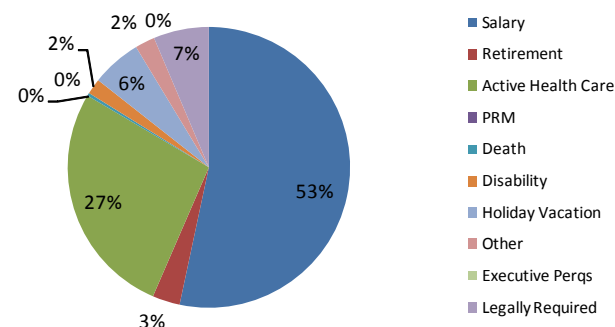
**Total Compensation Comparison - \$20,000**



**UT - \$20,000 Benefit Mix**



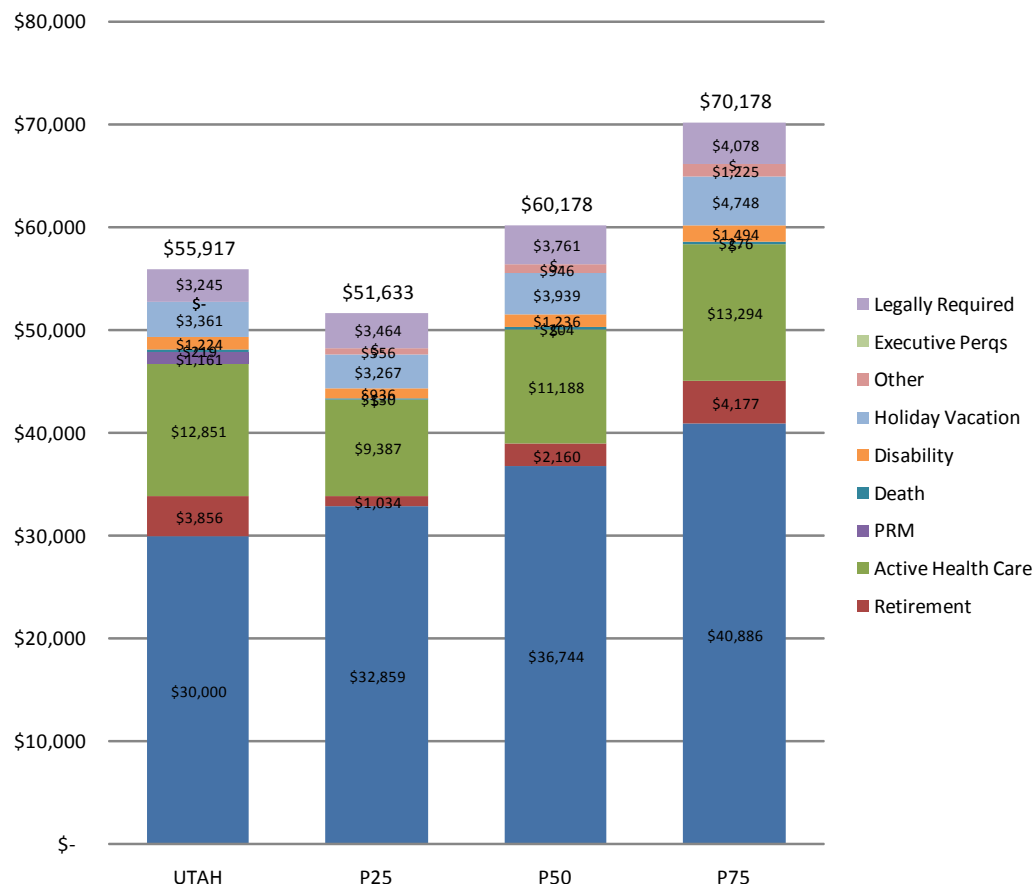
**Market P50 - \$22,116 Benefit Mix**



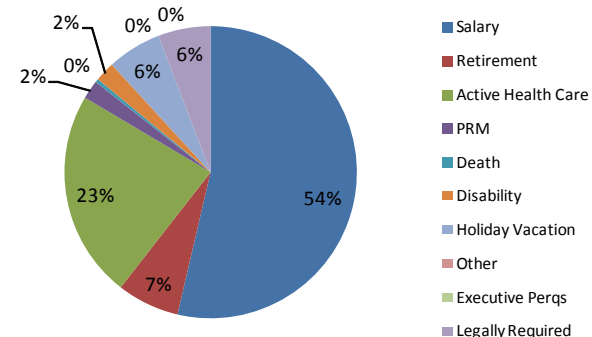
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$30,000 SALARY

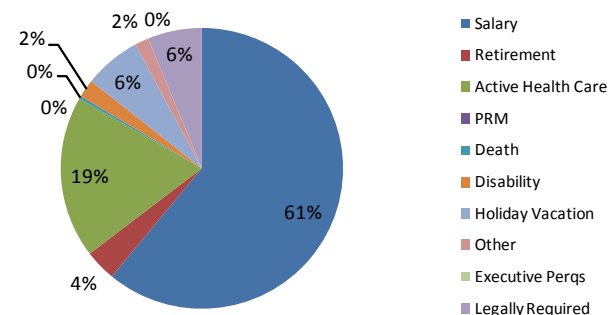
**Total Compensation Comparison - \$30,000**



**UT - \$30,000 Benefit Mix**



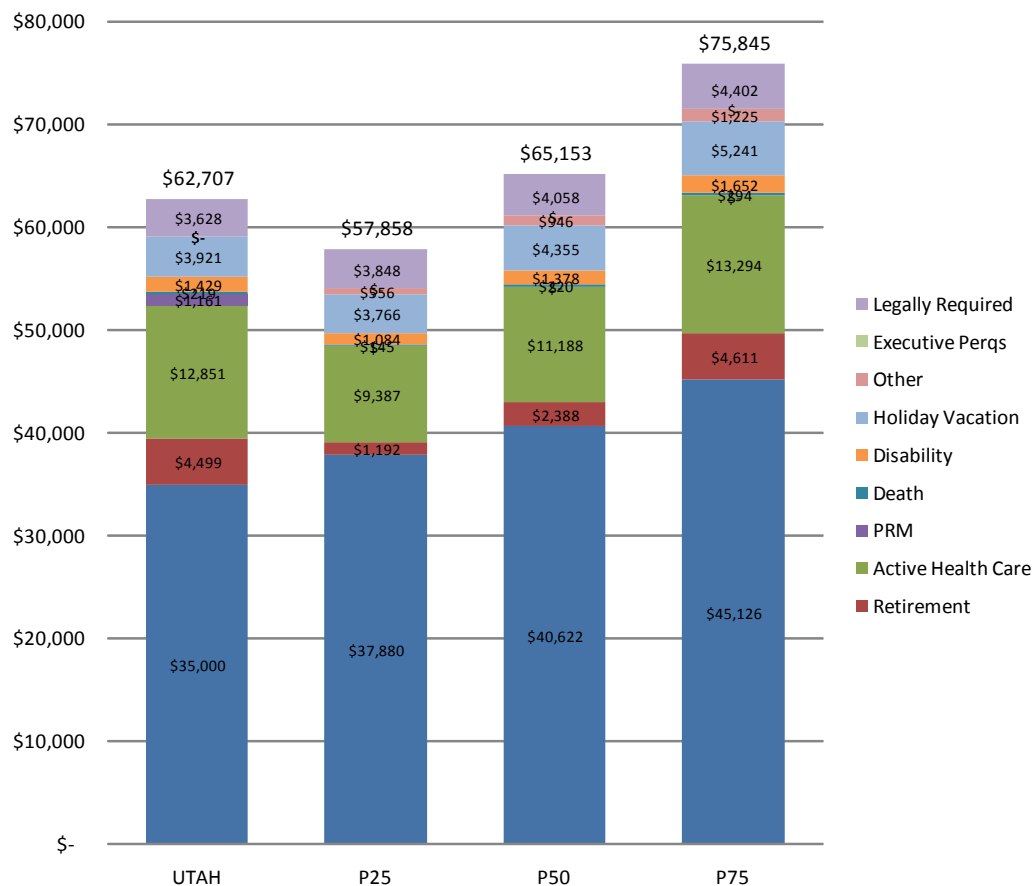
**Market P50 - \$36,744 Benefit Mix**



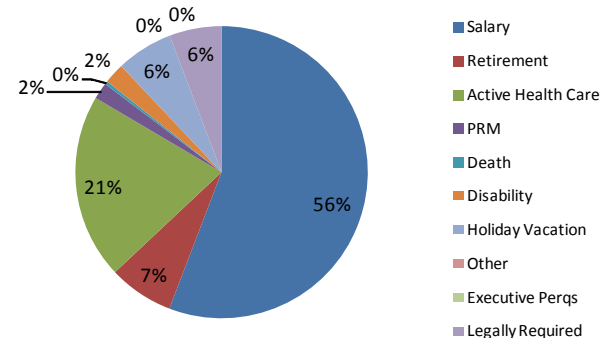
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$35,000 SALARY

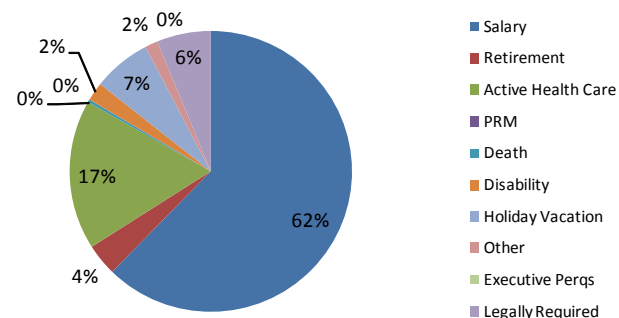
**Total Compensation Comparison - \$35,000**



**UT - \$35,000 Benefit Mix**



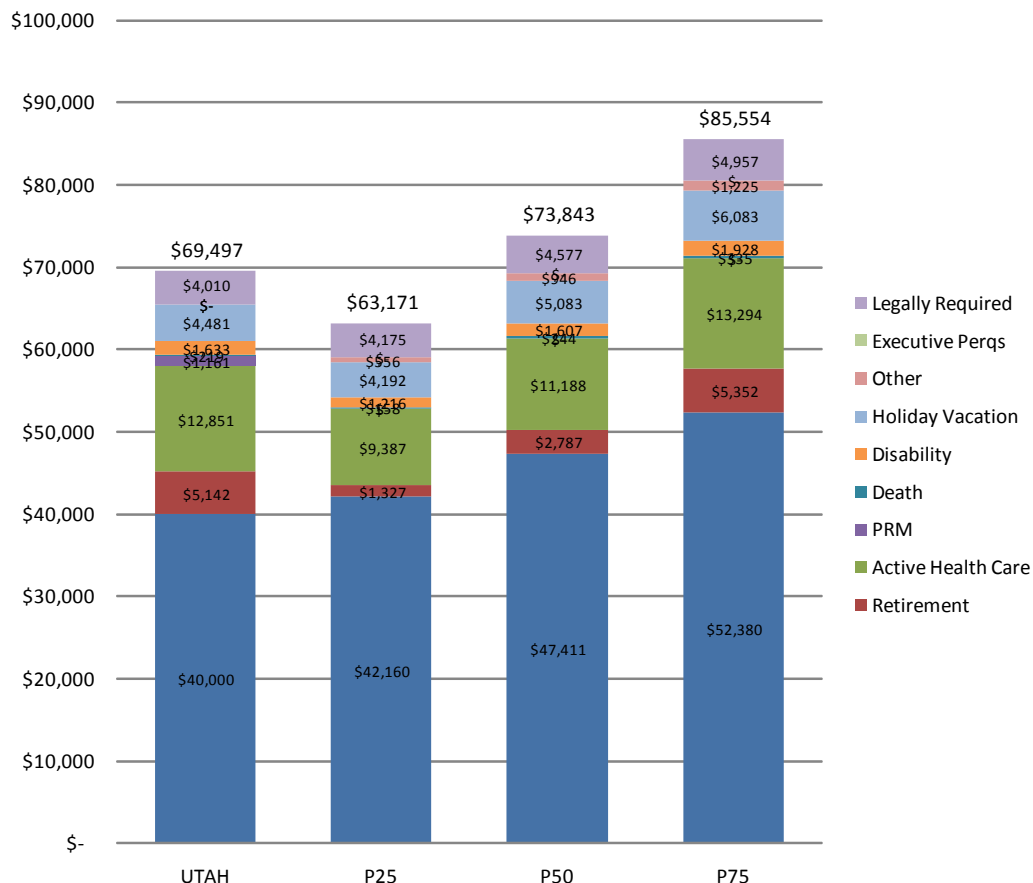
**Market P50 - \$40,622 Benefit Mix**



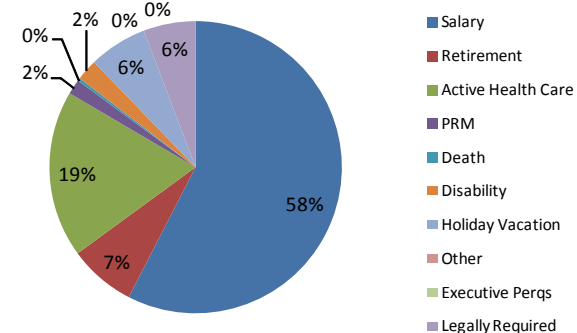
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$40,000 SALARY

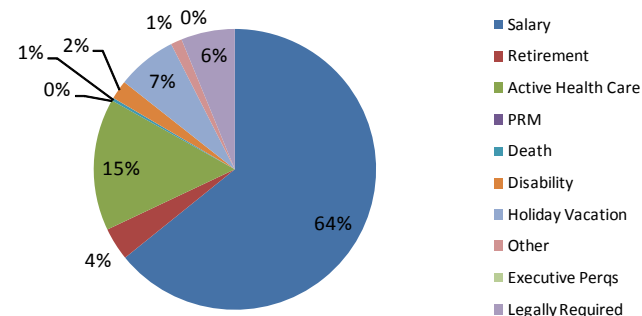
**Total Compensation Comparison - \$40,000**



**UT - \$40,000 Benefit Mix**



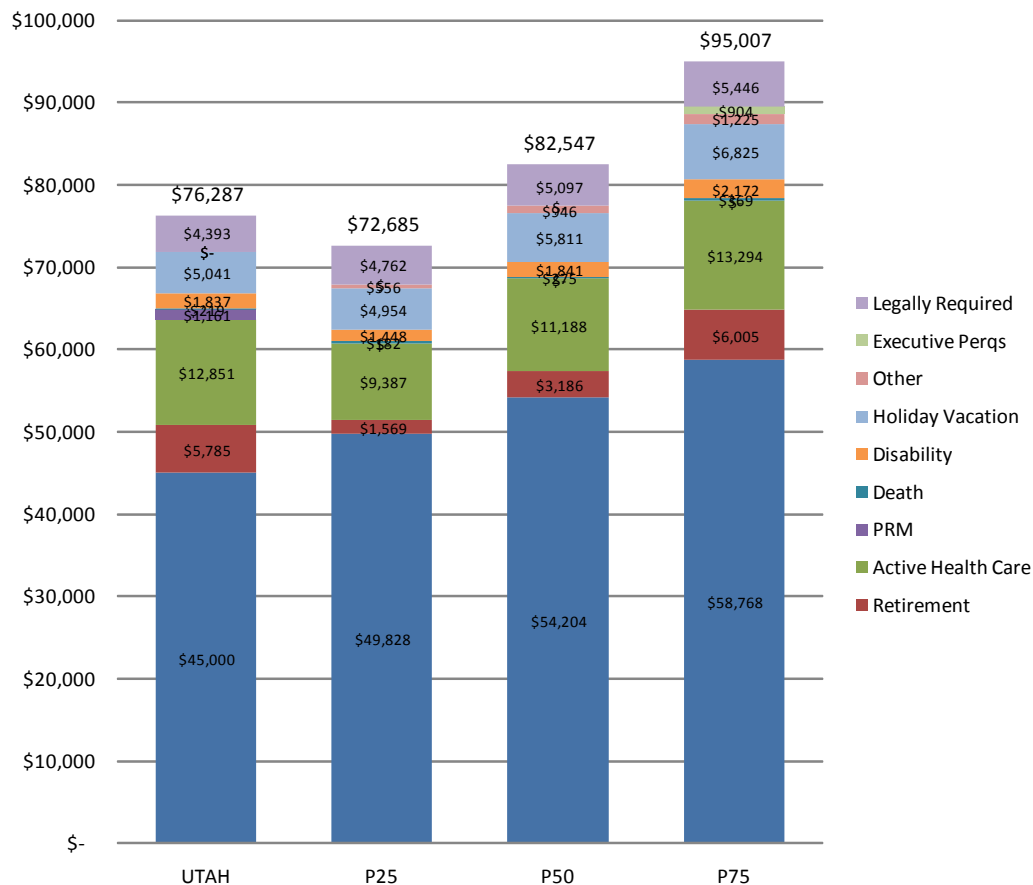
**Market P50 - \$47,411 Benefit Mix**



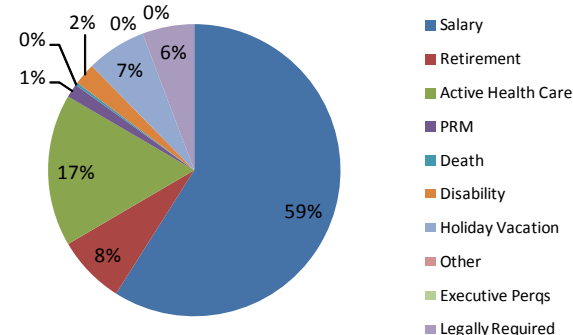
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$45,000 SALARY

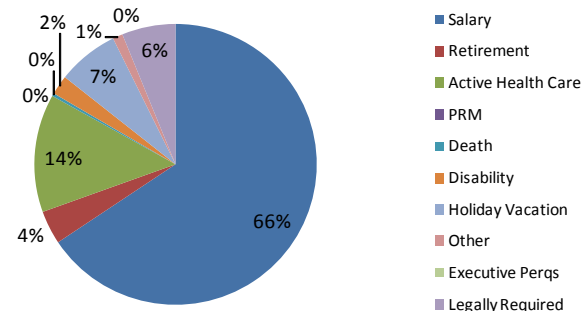
**Total Compensation Comparison - \$45,000**



**UT - \$45,000 Benefit Mix**



**Market P50 - \$54,204 Benefit Mix**

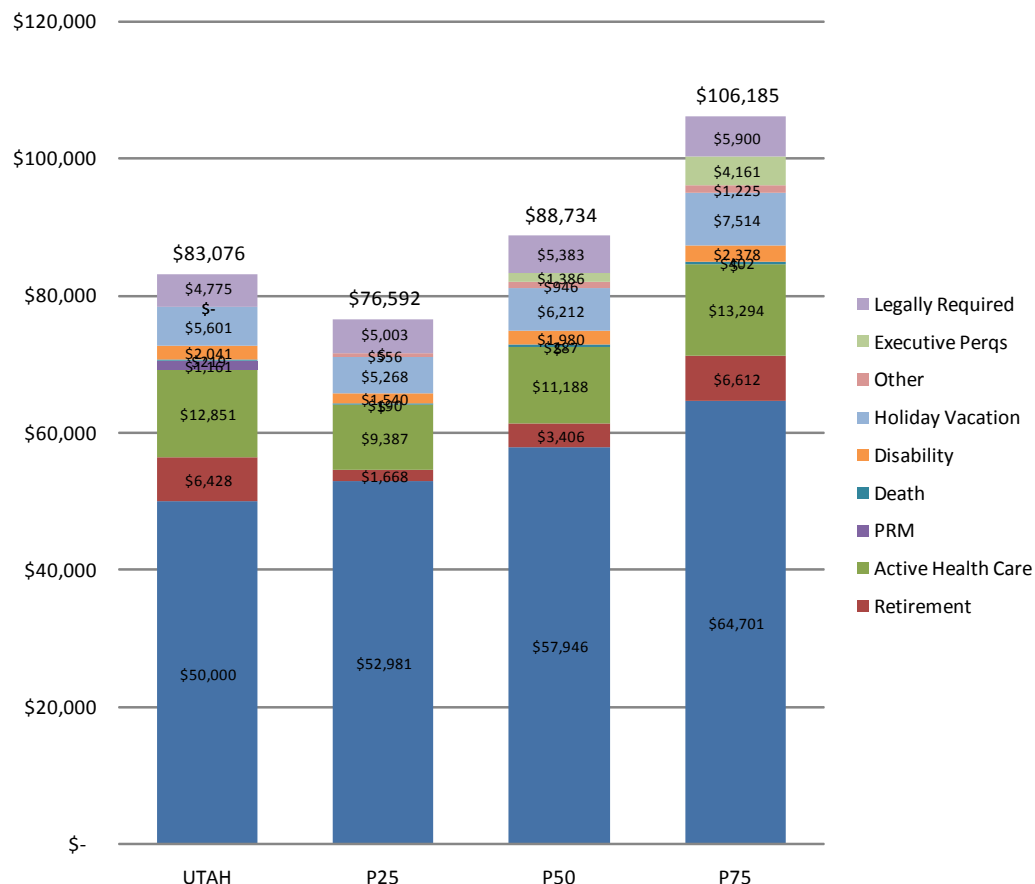




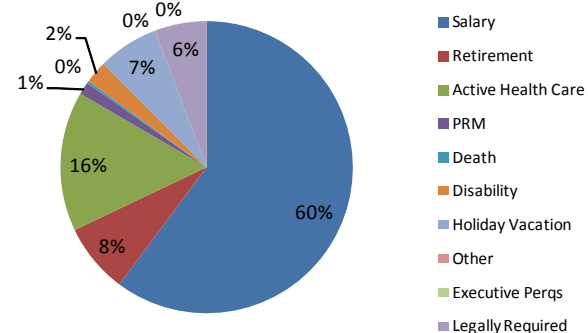
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$50,000 SALARY

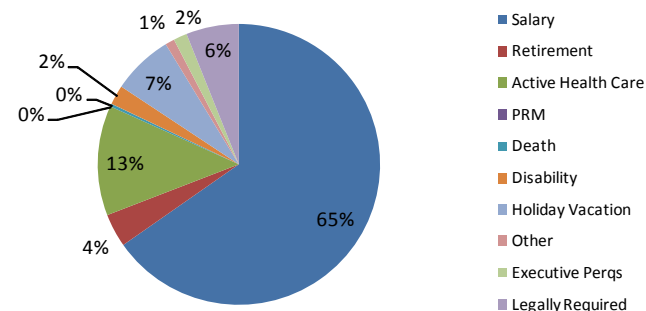
**Total Compensation Comparison - \$50,000**



**UT - \$50,000 Benefit Mix**



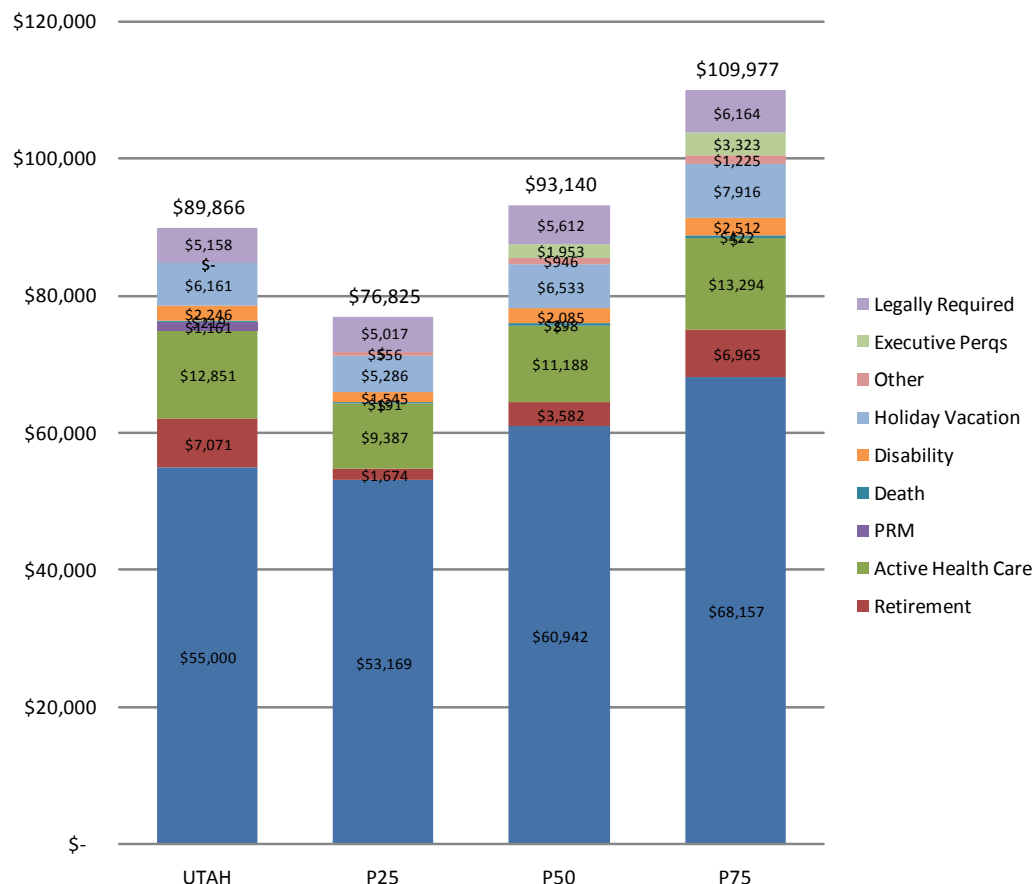
**Market P50 - \$57,946 Benefit Mix**



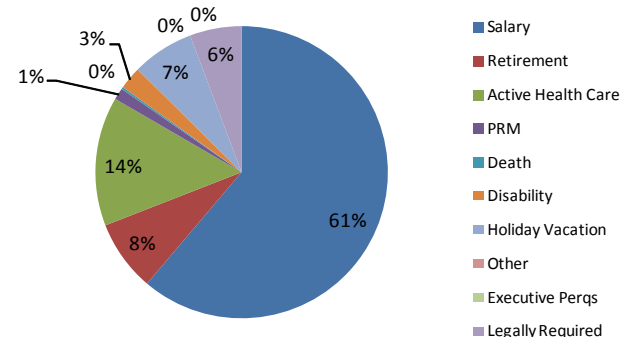
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$55,000 SALARY

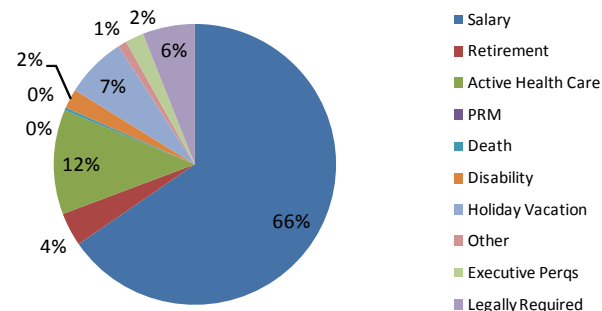
**Total Compensation Comparison - \$55,000**



**UT - \$55,000 Benefit Mix**



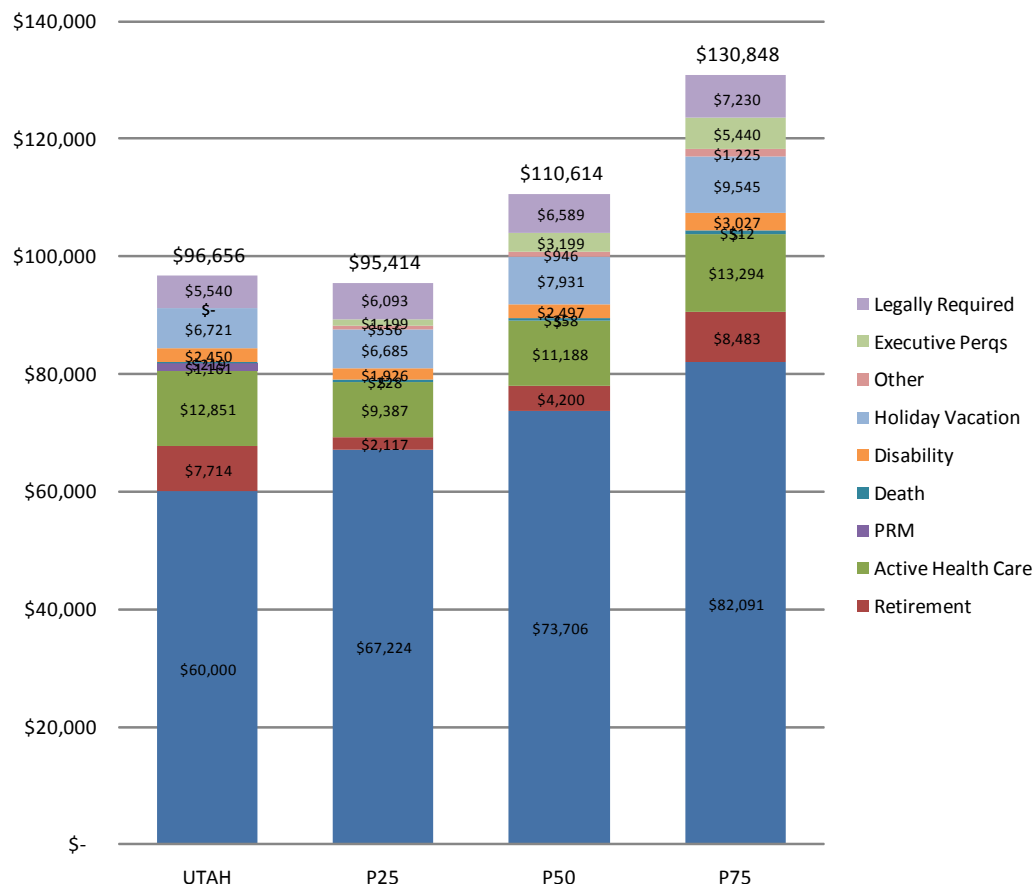
**Market P50 - \$60,942 Benefit Mix**



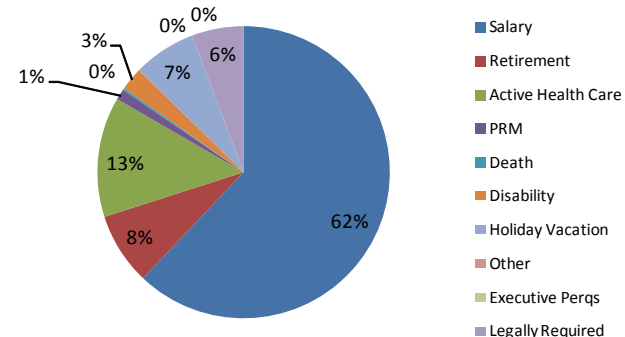
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$60,000 SALARY

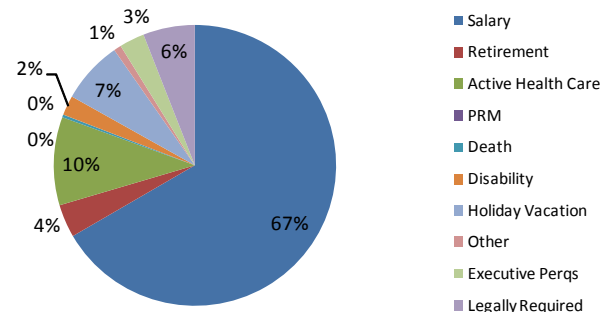
**Total Compensation Comparison - \$60,000**



**UT - \$60,000 Benefit Mix**



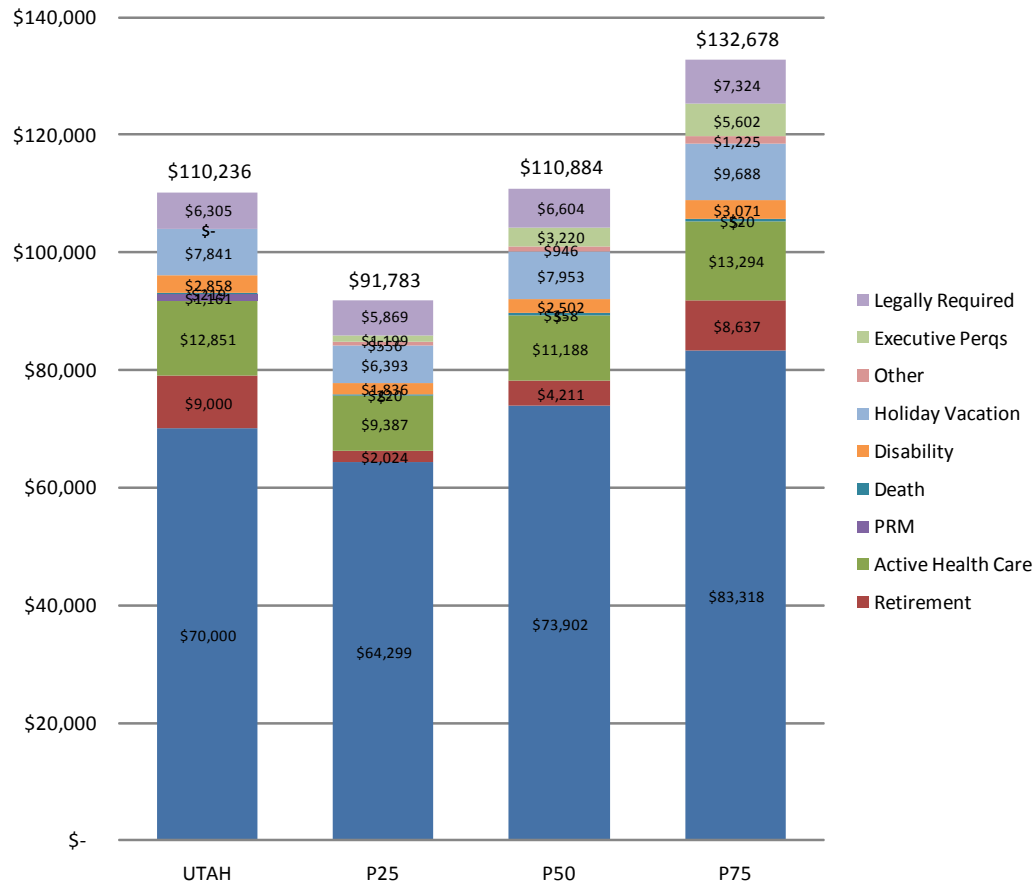
**Market P50 - \$73,706 Benefit Mix**



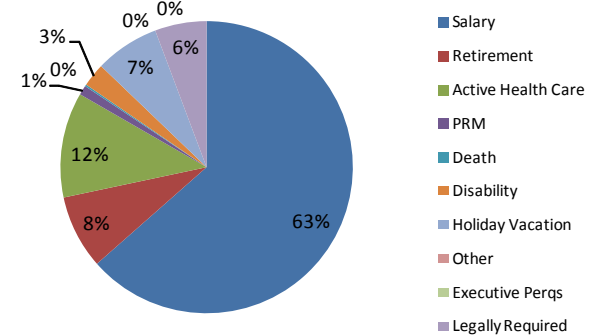
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$70,000 SALARY

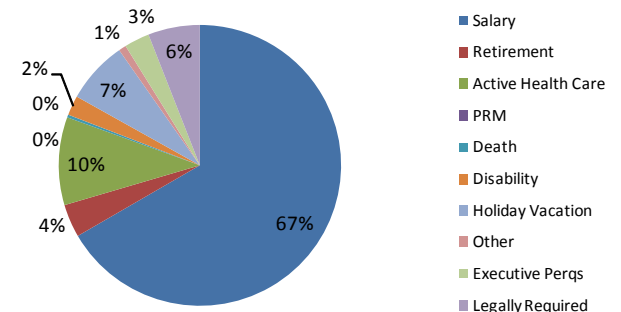
**Total Compensation Comparison - \$70,000**



**UT - \$70,000 Benefit Mix**



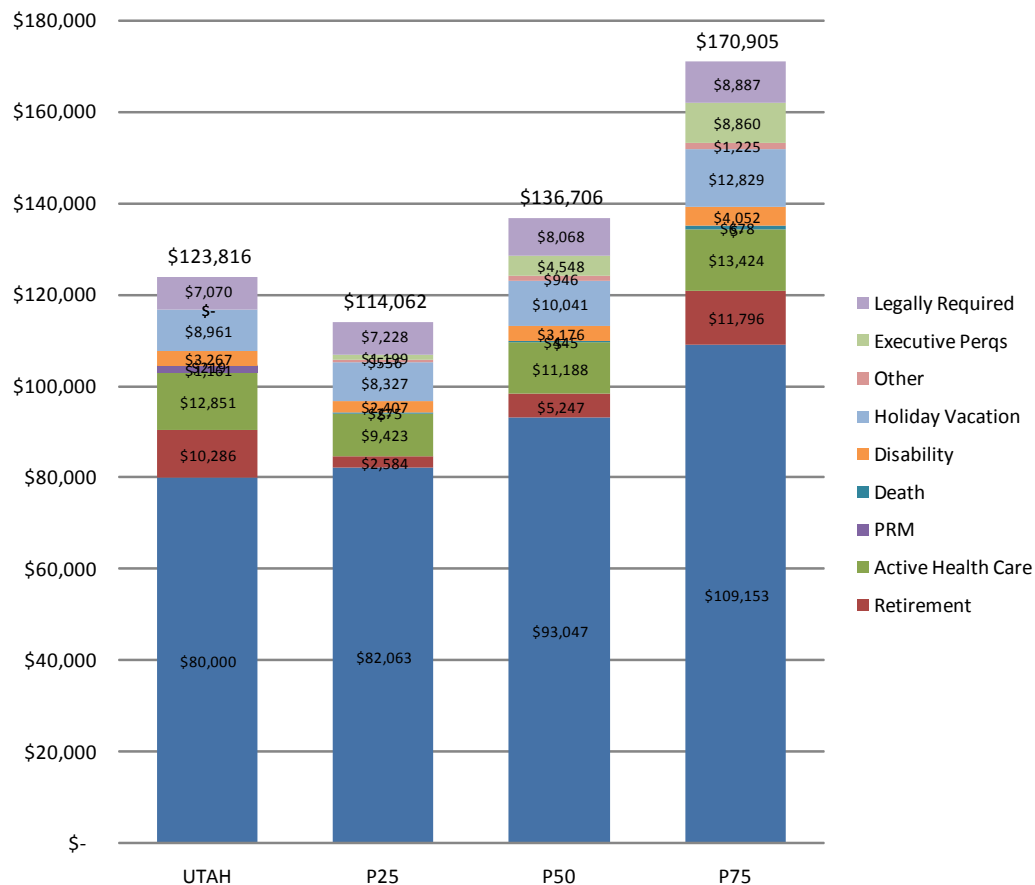
**Market P50 - \$73,902 Benefit Mix**



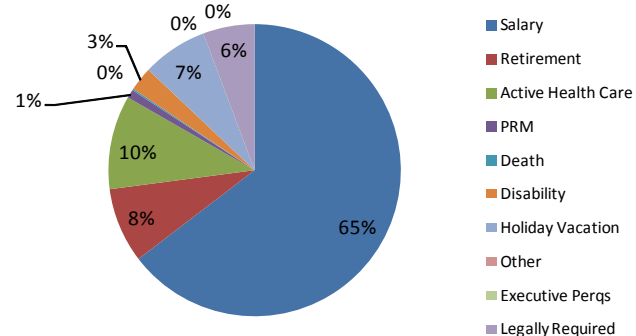
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$80,000 SALARY

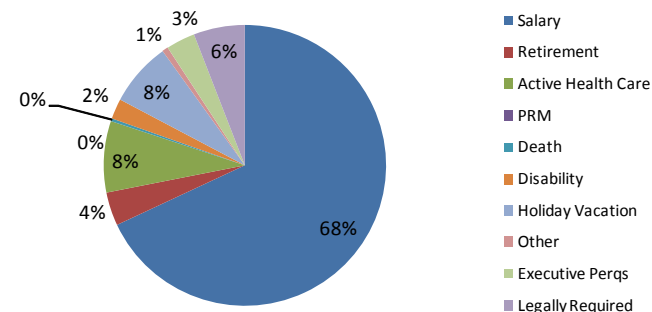
### Total Compensation Comparison - \$80,000



### UT - \$80,000 Benefit Mix



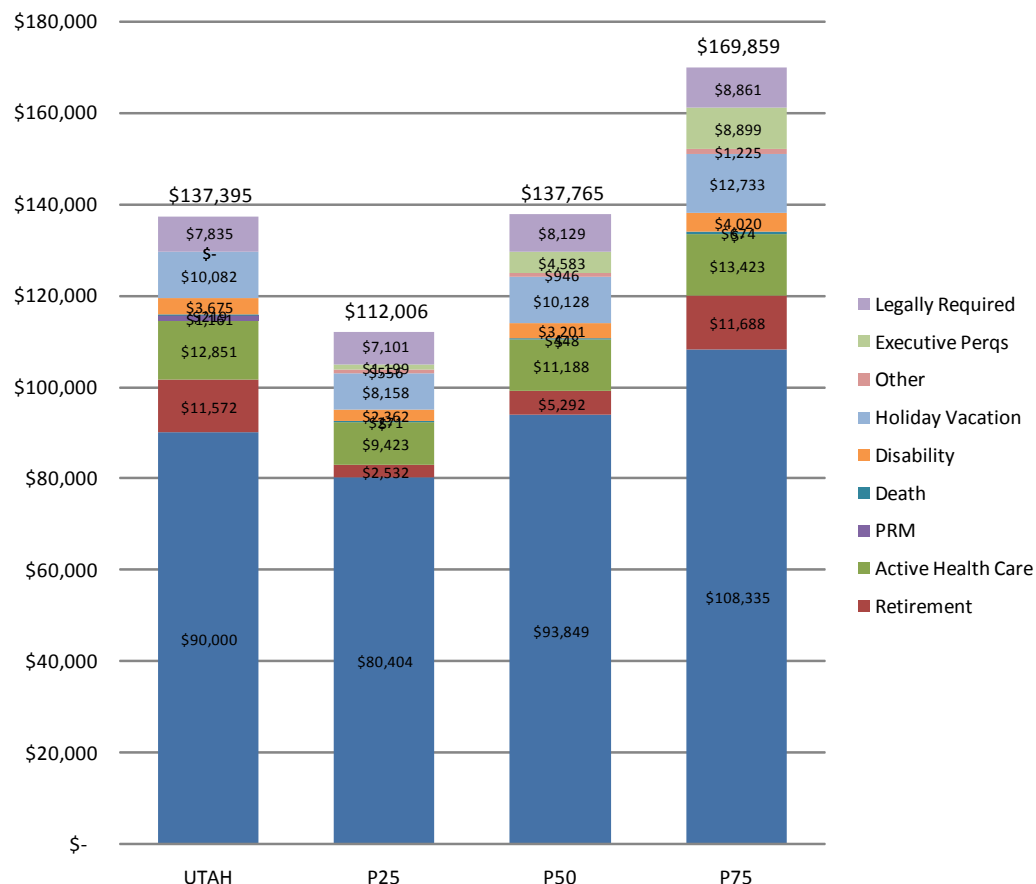
### Market P50 - \$93,047 Benefit Mix



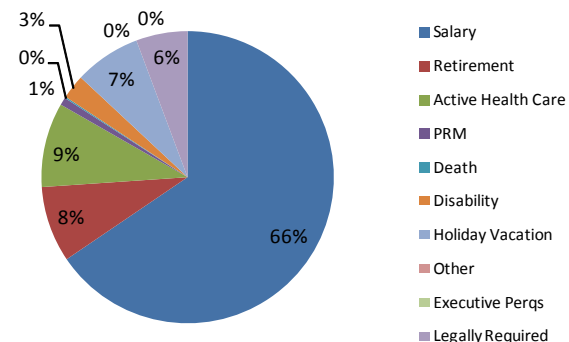
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$90,000 SALARY

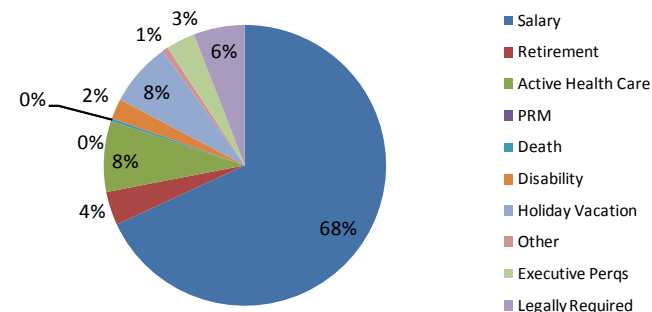
**Total Compensation Comparison - \$90,000**



**UT - \$90,000 Benefit Mix**



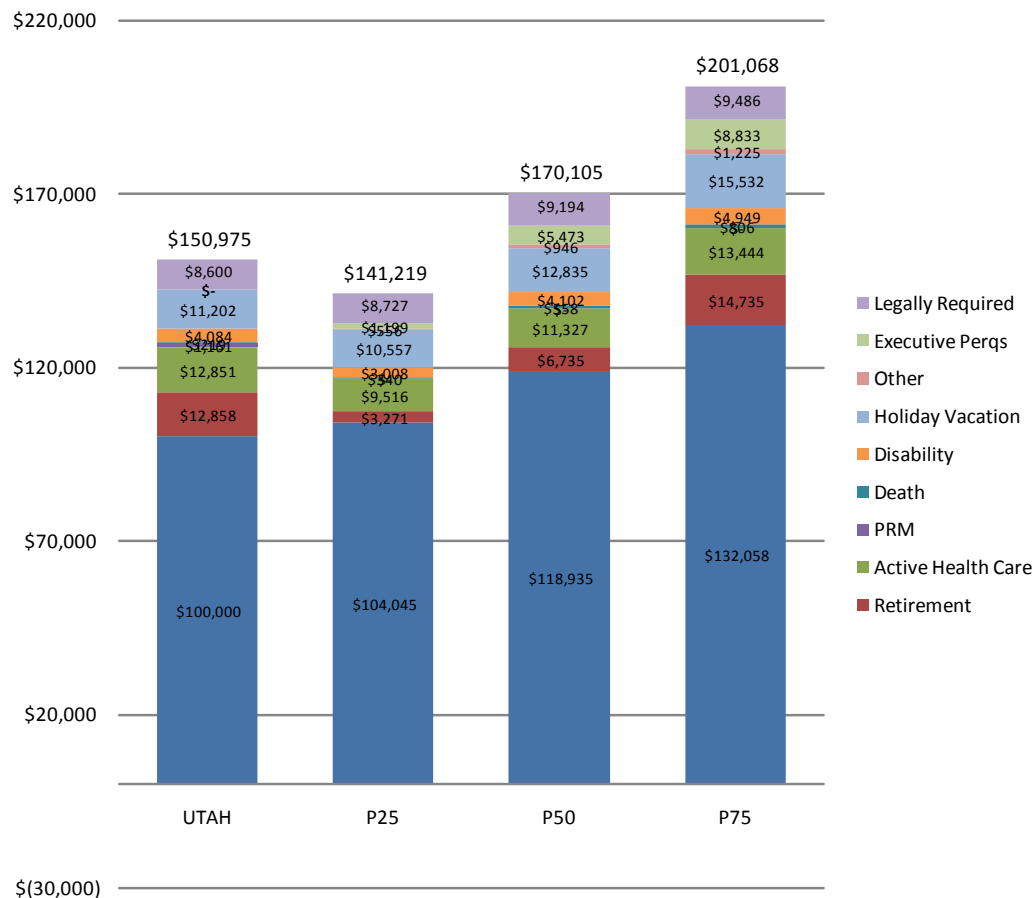
**Market P50 - \$93,849 Benefit Mix**



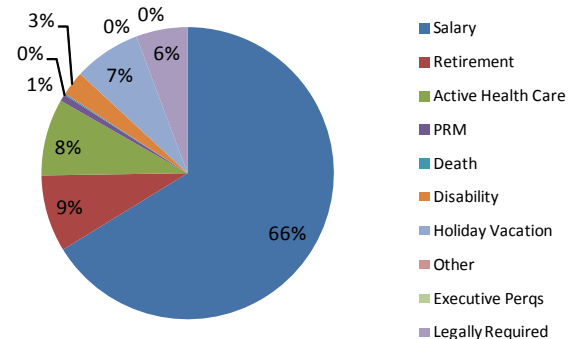
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. HAY GROUP MARKET (UT) - \$100,000 SALARY

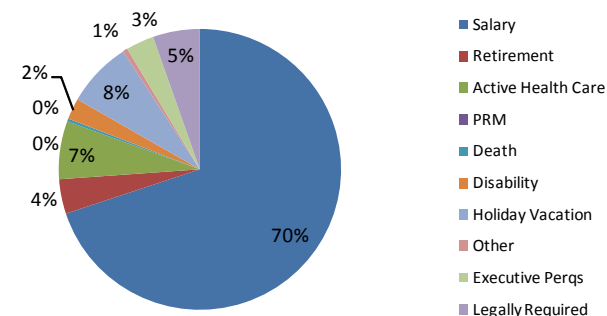
**Total Compensation Comparison - \$100,000**



**UT - \$100,000 Benefit Mix**



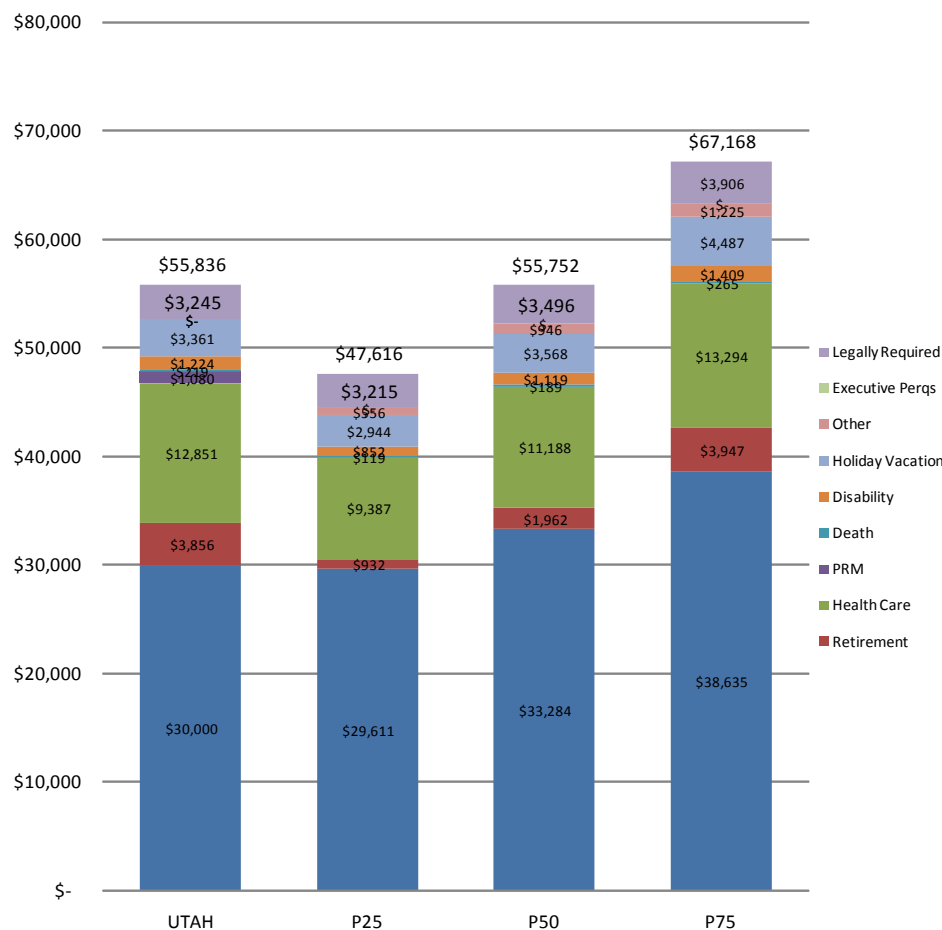
**Market P50 - \$118,935 Benefit Mix**



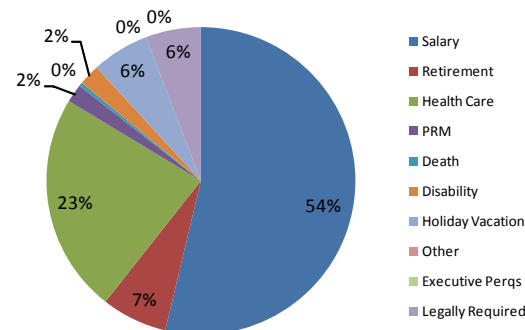
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$30,000 SALARY

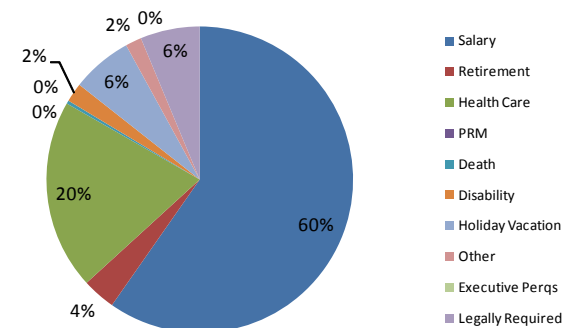
**Total Compensation Comparison - \$30,000**



**UT - \$30,000 Benefit Mix**



**Market P50 - \$33,284 Benefit Mix**

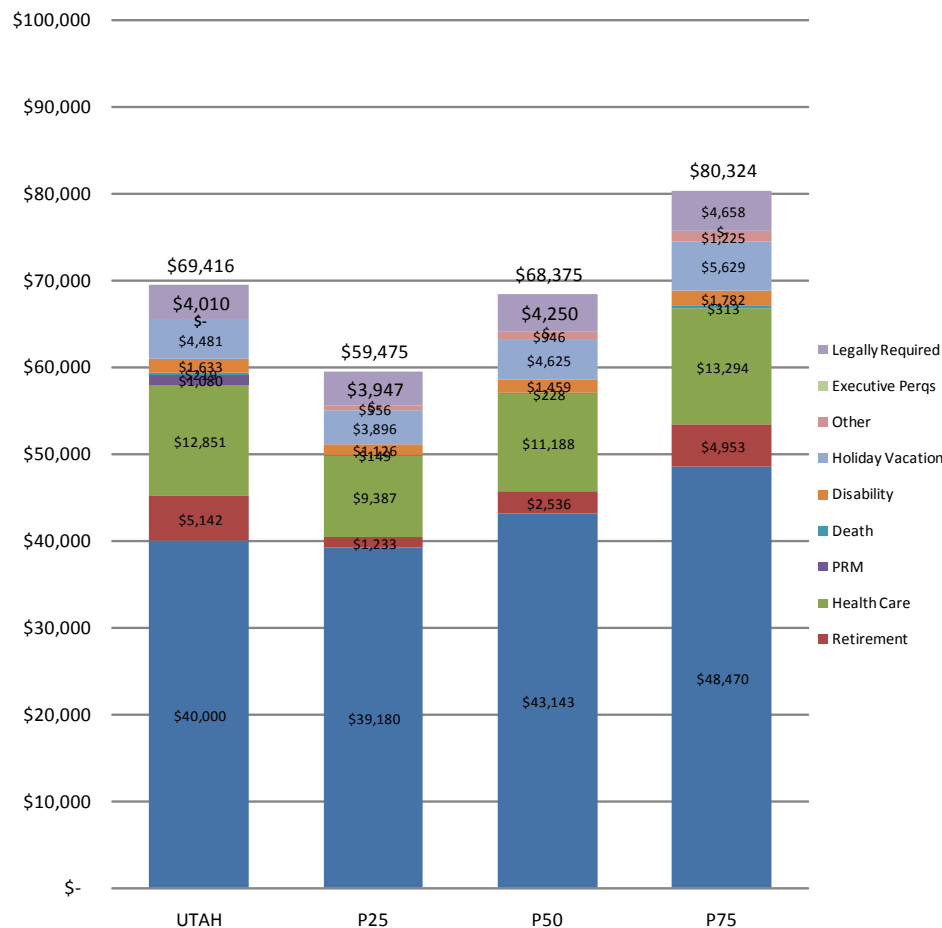




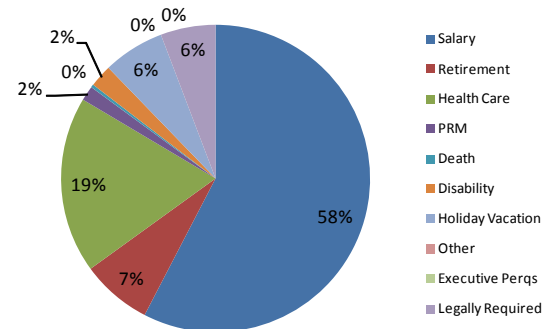
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$40,000 SALARY

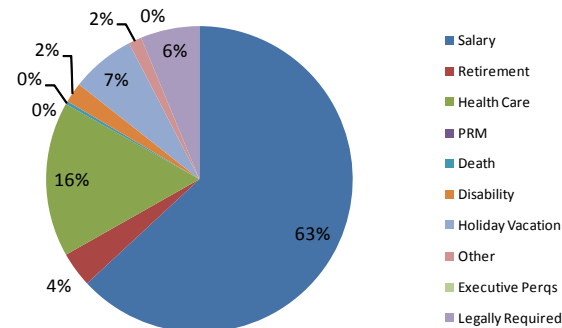
**Total Compensation Comparison - \$40,000**



**UT - \$40,000 Benefit Mix**



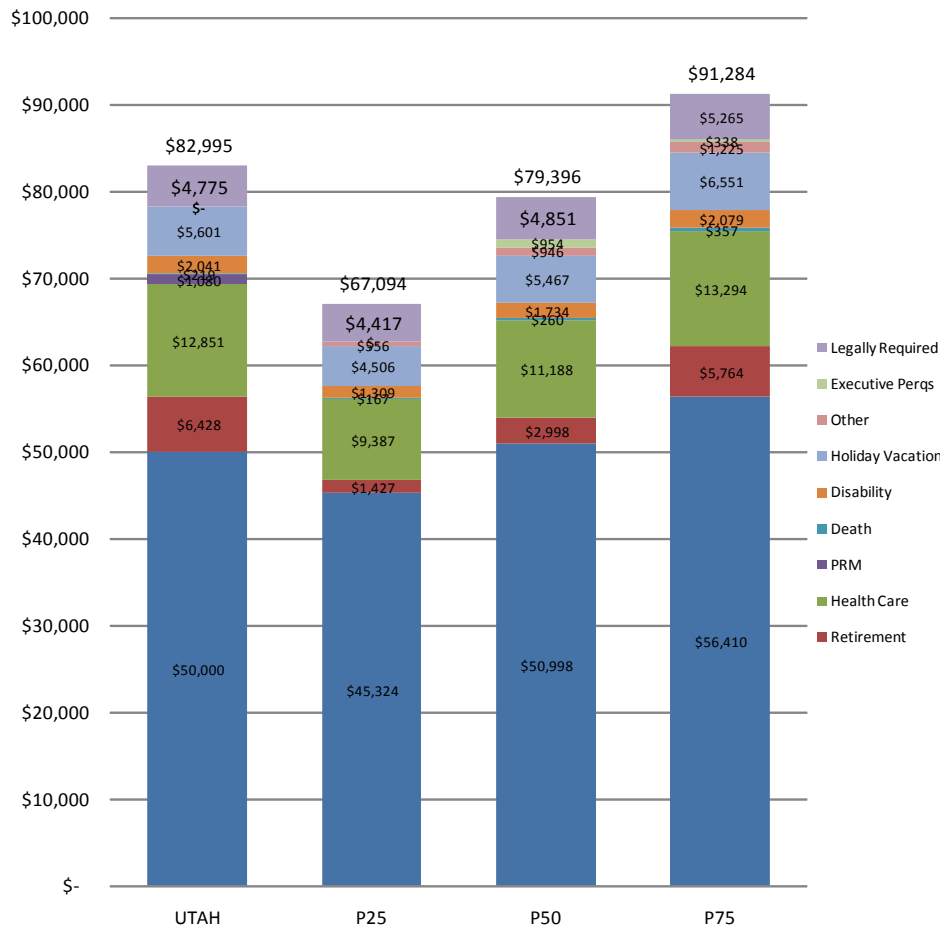
**Market P50 - \$43,143 Benefit Mix**



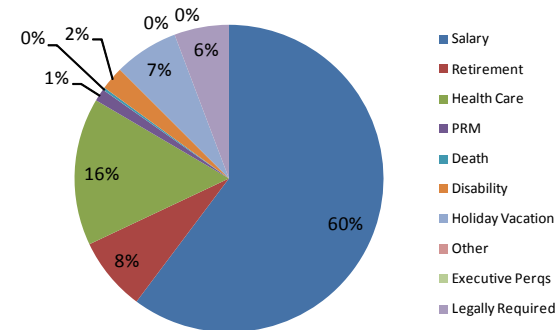
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$50,000 SALARY

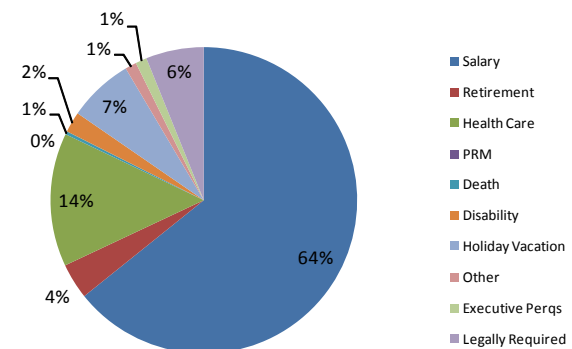
**Total Compensation Comparison - \$50,000**



**UT - \$50,000 Benefit Mix**

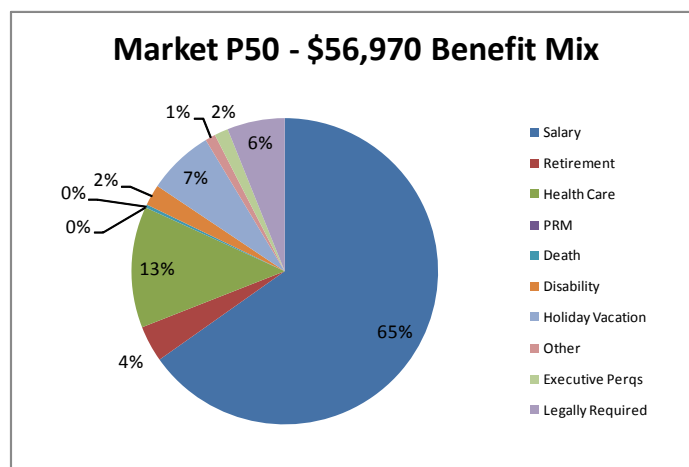
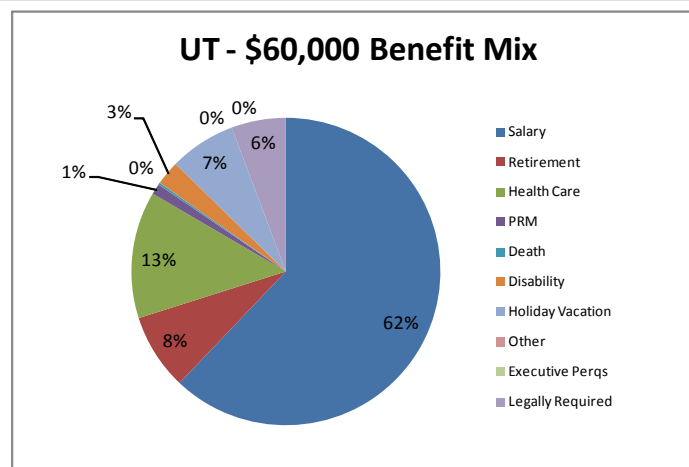
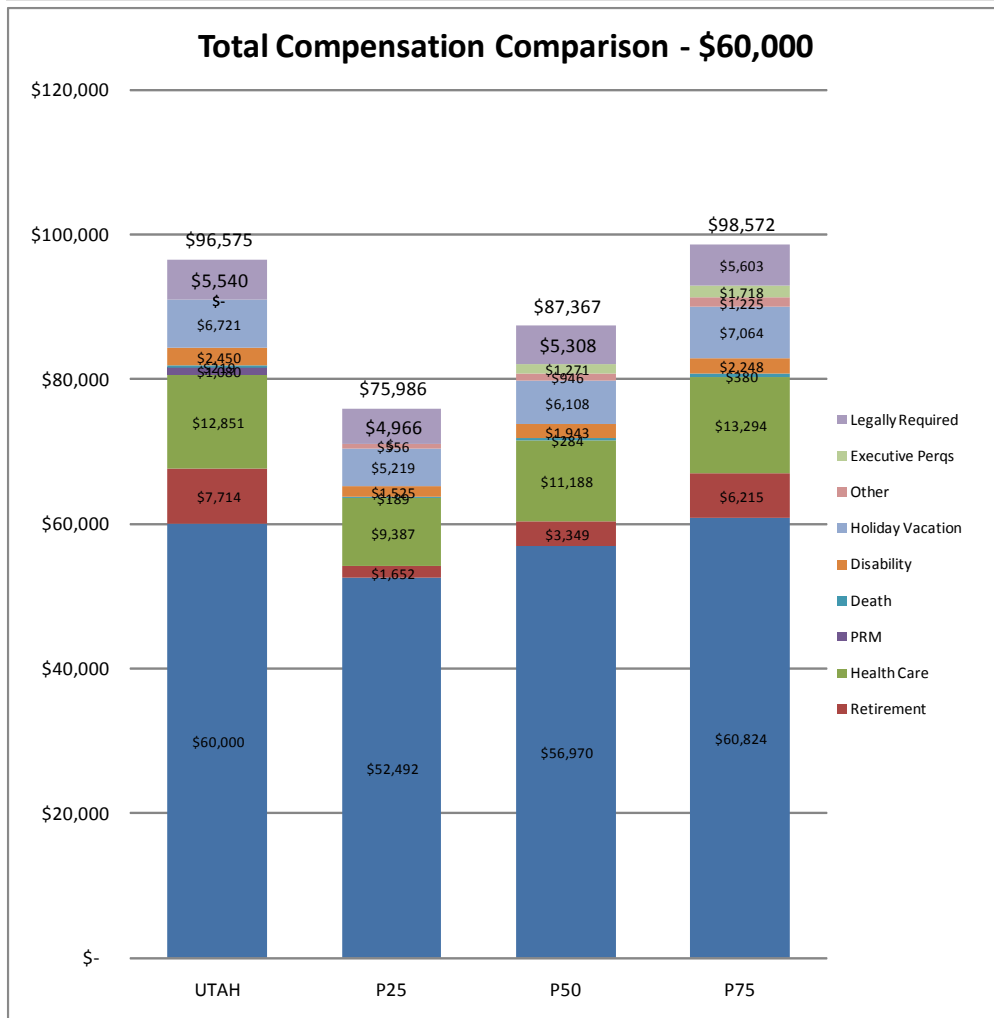


**Market P50 - \$50,998 Benefit Mix**



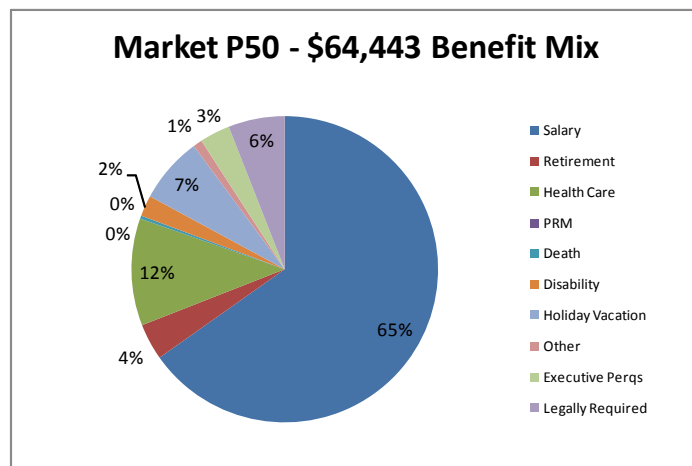
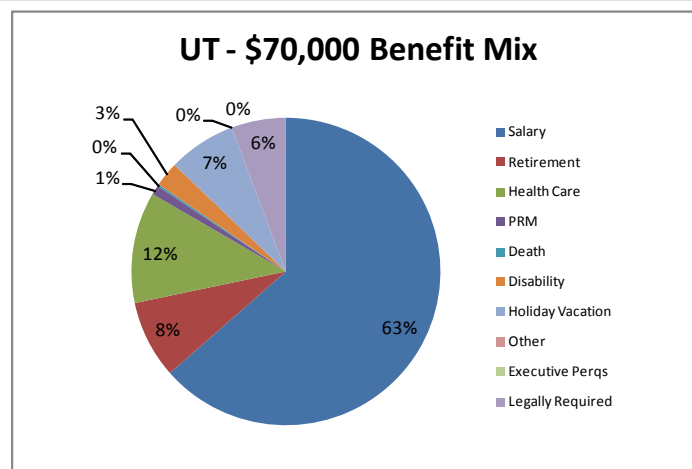
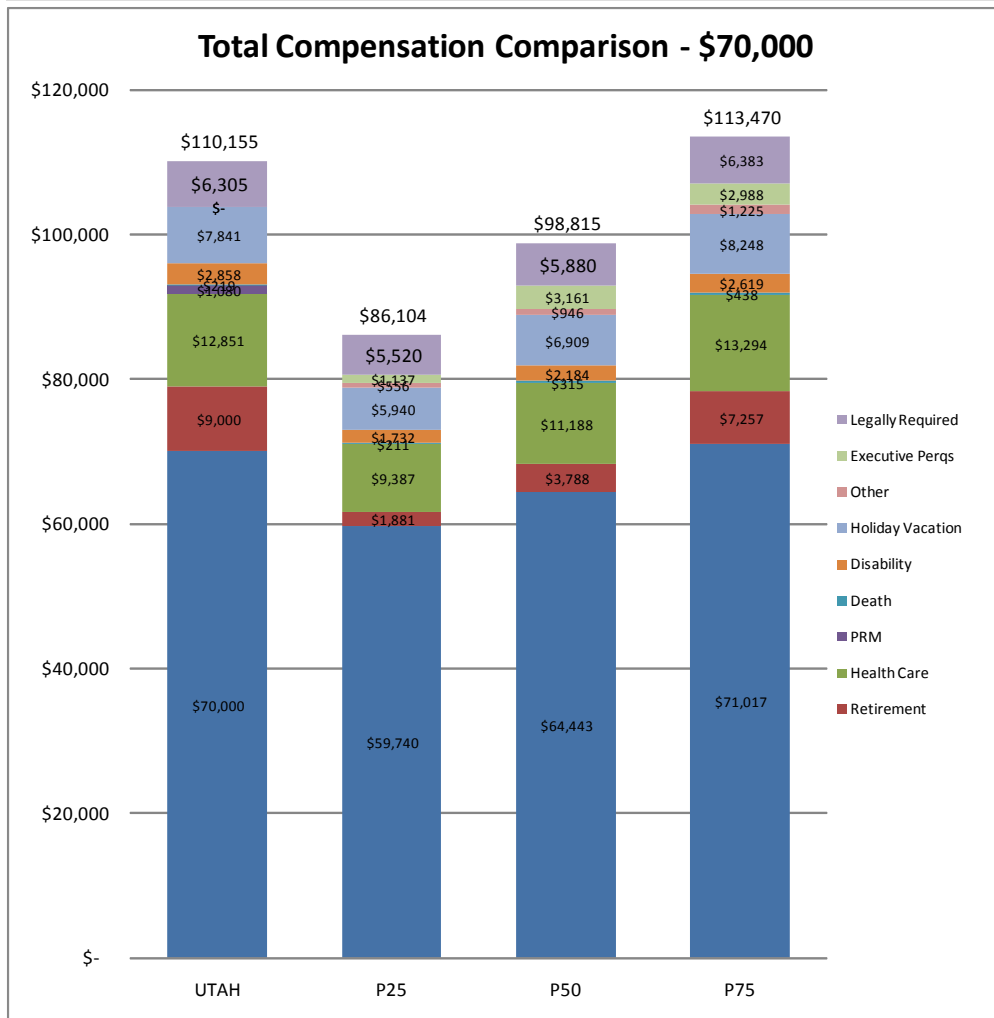
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$60,000 SALARY



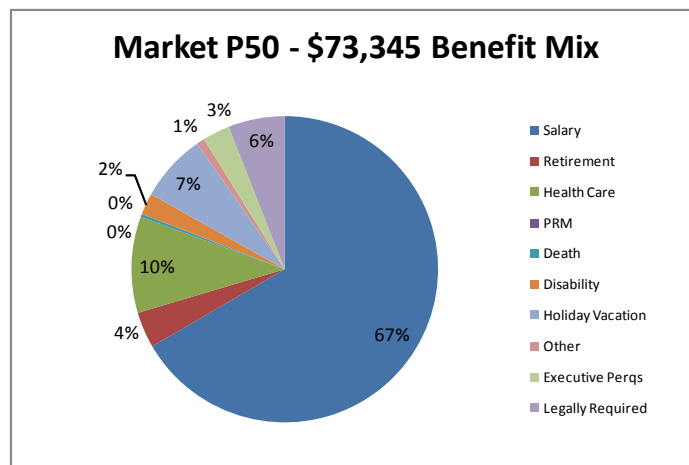
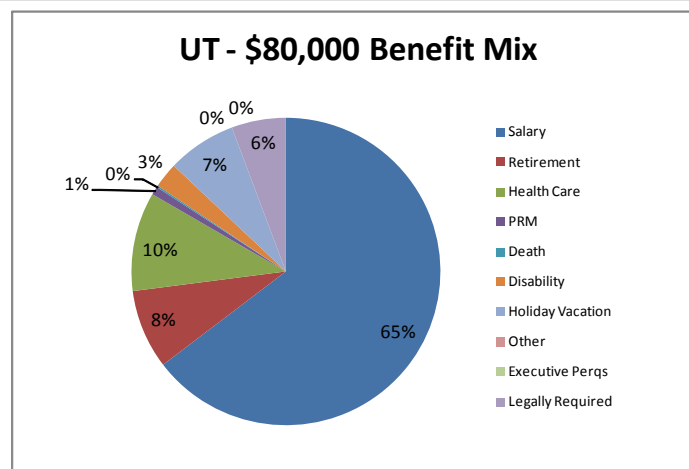
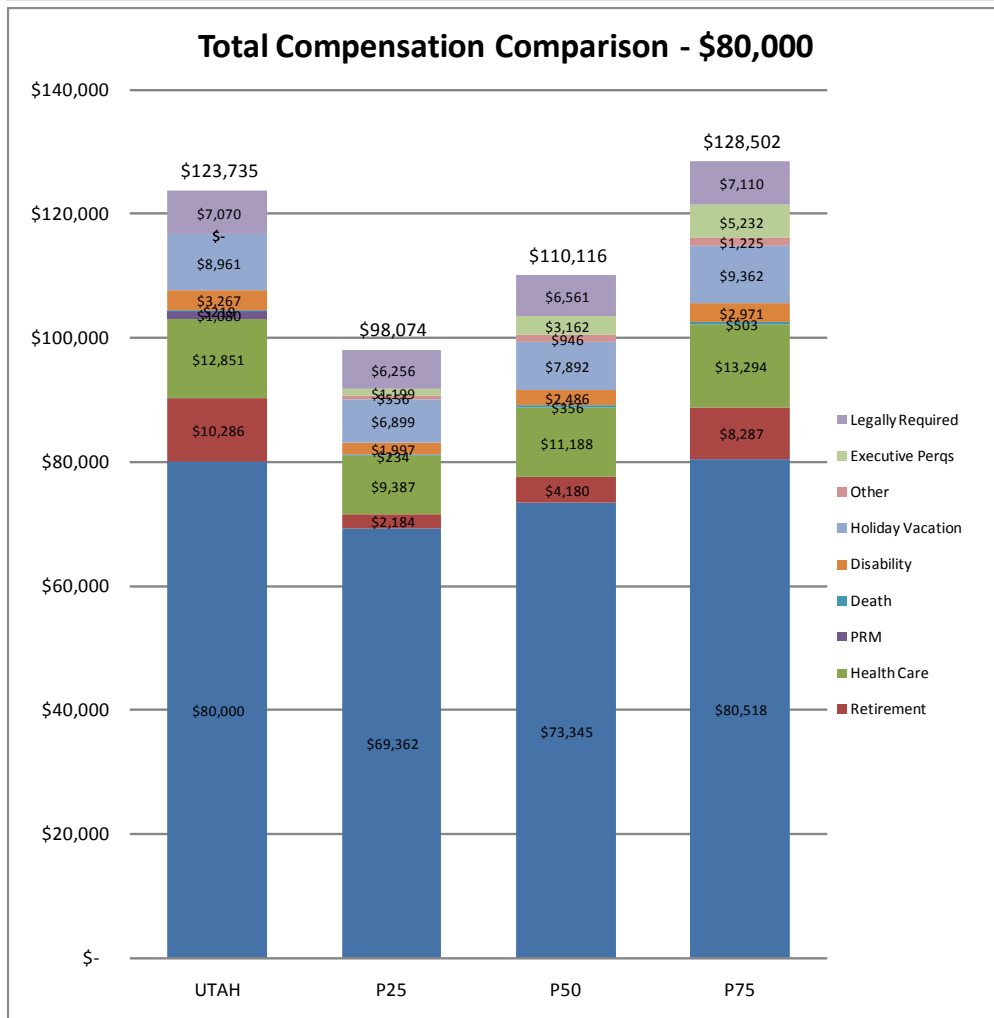
# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$70,000 SALARY



# Market Competitiveness – Total Compensation

## STATE OF UTAH VS. CENTRAL STATES - \$80,000 SALARY



# Market Competitiveness – Total Compensation

- In addition, it is very important to understand the impact of a salary that is less than competitive with the market has on the competitiveness of total career earnings
- As has been stated during previous presentations, salary is known value while benefits is perceived value
- There is a perception that often exists in the Public Sector that “our benefits, particularly our retirement plan, are so competitive we don’t need to be competitive on base salary”
- Public Sector employees sacrifice salary now (lower salary compared to market) in return for reward later (above market retirement and possibly post retirement medical) \*
- Any reduction to any component of the compensation package, such as increased premium contributions for health care or reduced subsidy of post retirement health care, must be considered in the context of total compensation, as that change disrupts the balance outlined above – sacrifice now for reward later.

\* A study conducted by the Center for Retirement Research at Boston College finds that most households with state local employment end up with replacement rates that, while on average higher than those in the private sector, are well below the 80% needed to maintain pre-retirement living standards. Long-service state-local worker (those who spend more than half of their careers in public employment) have a median replacement rate, including Social Security, of only 72%.

06

Paid Time Off (PTO)

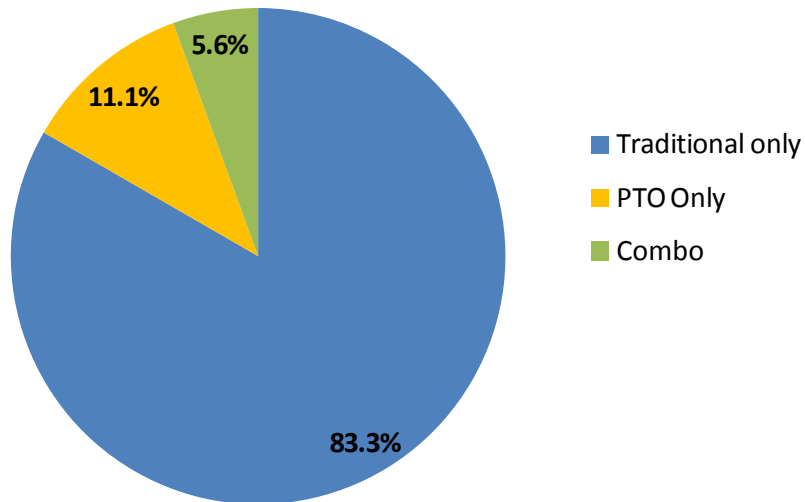
# Paid time off (PTO)

- The State surveyed UT based organizations about their paid time off policies to get a better understanding of market trends. The State's questions include:
  - What is the prevalence of PTO programs vs. traditional vacation/sick leave programs?
  - What are the typical accrual, maximum and carry over provisions of a PTO policy?
  - Is moving to a PTO structure feasible for the State from both a cost and workforce perspective?
- The State's traditional system includes vacation, sick time, and holidays, which is in line with market practice for both the UT and Central States markets
- In the market, PTO programs are growing in prevalence. According to the 2010 WorlDatWork Survey of Paid Time Off practices, 40% of employers provide a PTO bank-type system, up from 28% in 2002. 54% of employers offer a traditional system of vacation, sick time and person time, down from 71% in 2002
- However, this trend does not hold true for public sector organizations. A traditional system is offered by 88% of organizations, while only 12% provide a PTO system
- The UT market response is consistent with the public sector data, in that only 11% of organizations have a PTO system
- Charts on the following pages summarize the PTO survey results

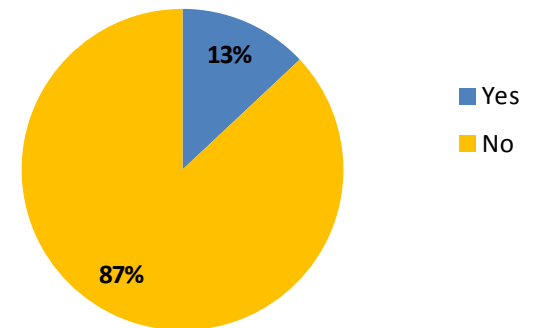


# Paid time off (PTO)

**What type of paid time off program does your organization provide?**

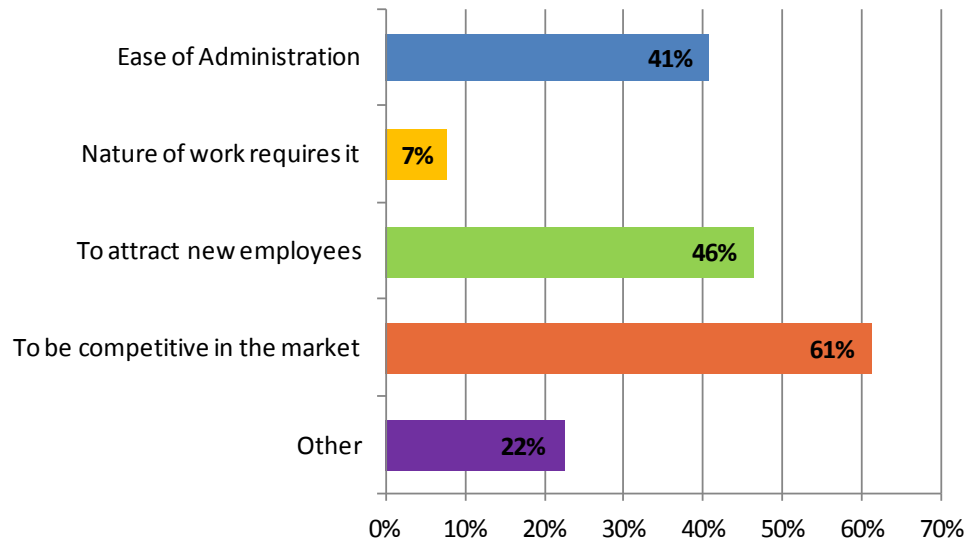


**Have you considered moving to a different leave system?**



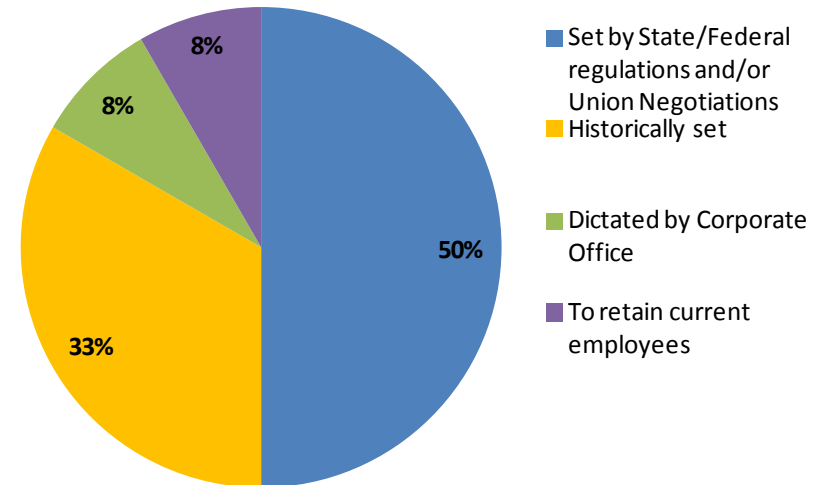
# Paid time off (PTO)

## What is your rationale for utilizing your current leave system?



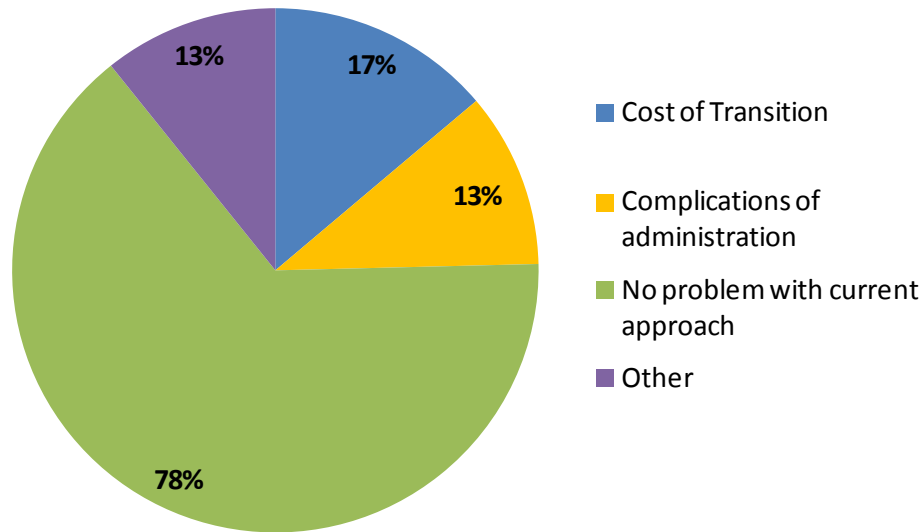
Note: Multiple responses allowed

## Other responses

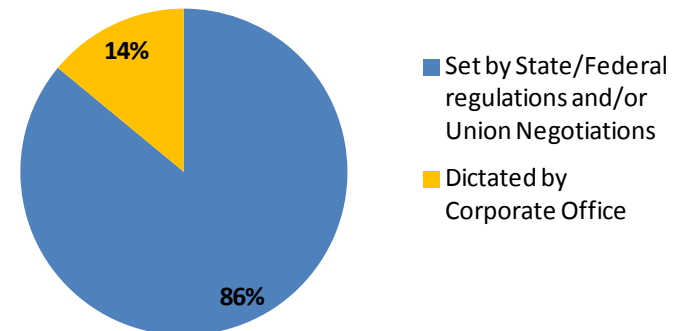


# Paid time off (PTO)

**What are the reasons your organization has chosen to keep its current leave system?**

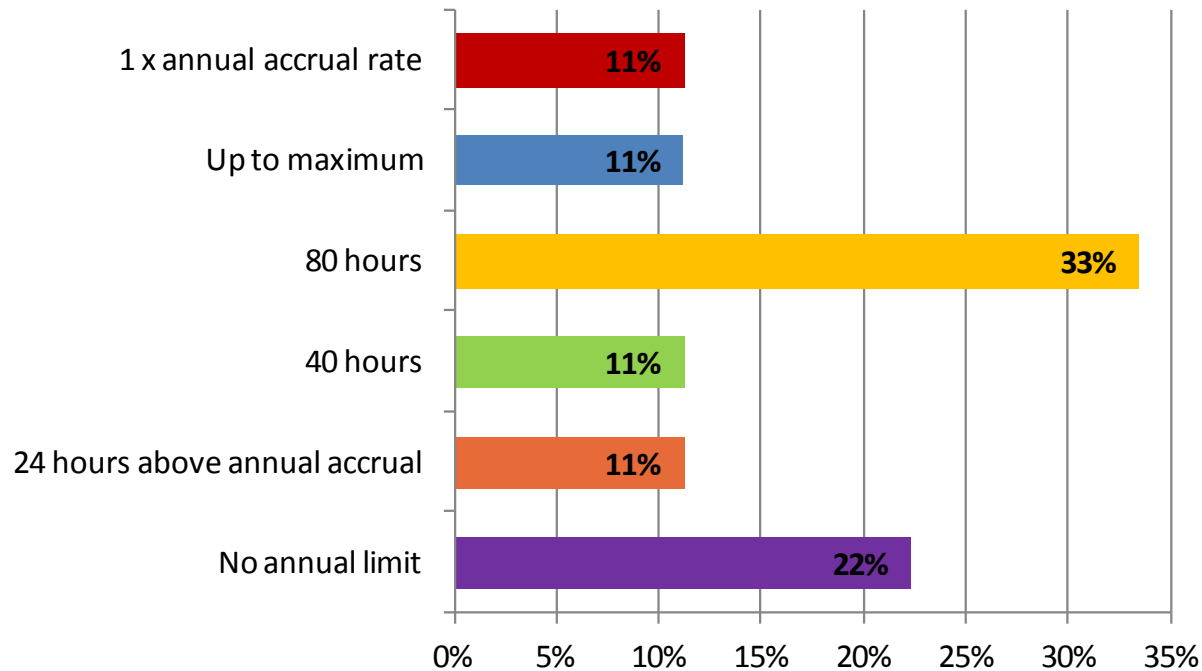


## Other responses



# Paid time off (PTO)

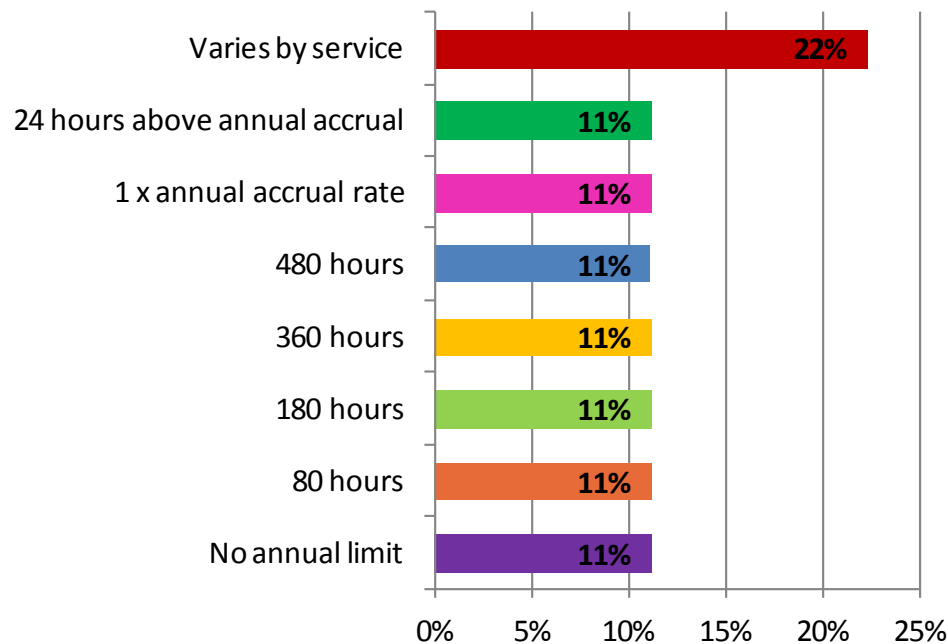
## What are the annual carry over amounts/limits?



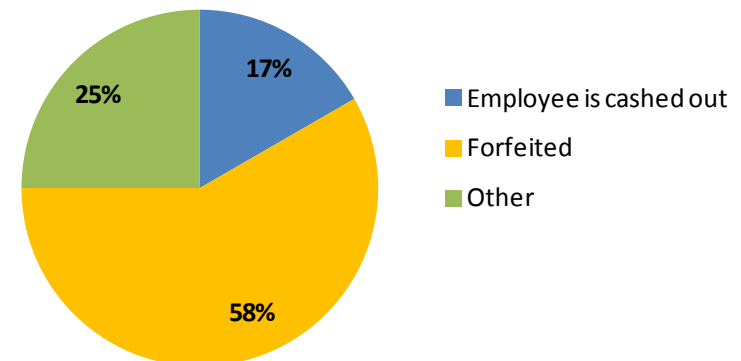
*Question specific to PTO programs only – 9 respondents*

# Paid time off (PTO)

## What is the maximum accrual amount or bank limit?



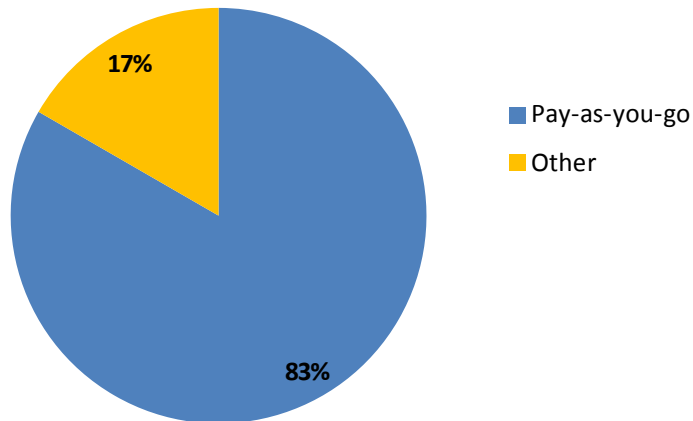
## What happens when an employee reaches the maximum accrual amount?



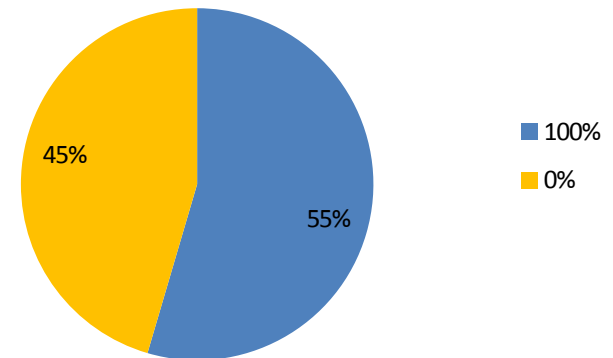
*Questions specific to PTO programs only – 9 respondents*

# Paid time off (PTO)

**If the PTO program allows for cash payouts of unused time, how is it funded?**



**What percentage is paid out at time of termination?**



*Questions specific to PTO programs only – 9 respondents*

# Paid time off (PTO)

- The PTO survey results must be put in the proper context, so as to not give PTO specific responses too much weight in the survey analysis
  - Only 9 of 54 respondents have a PTO program in place
  - Typical market practice cannot be learned from a sample this size, as there is great variation among the PTO respondents
- With regard to the State's sick leave policy, changes to the policy must be considered in conjunction with the post-retirement medical benefit (PRM) due to its linkage to the subsidy of PRM. Please refer to sections 7 and 9 for analysis and recommendations

07

## Retiree Health Insurance Benefits



# Retiree Health Insurance Benefits

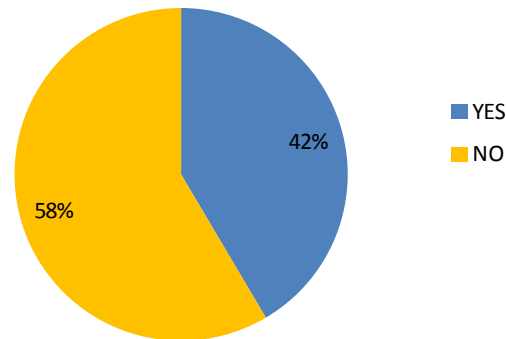
- The State surveyed UT based organizations about their retiree health care programs to get a better understanding of market practice and trends. The State's questions include:
  - Is retiree health insurance currently offered to employees?
  - If offered, what are the eligibility requirements for retiree health care?
  - How is the program funded?
- The survey sample, which is slightly smaller than the UT market, indicates only 42% (or 22 of 53 organizations) provide some type of retiree health care coverage
- The State's retiree health care program is in line with Central States market practice, as 92% offer some type of retiree coverage. However, only 48% of the UT market provides retiree coverage

# Retiree Health Insurance Benefits

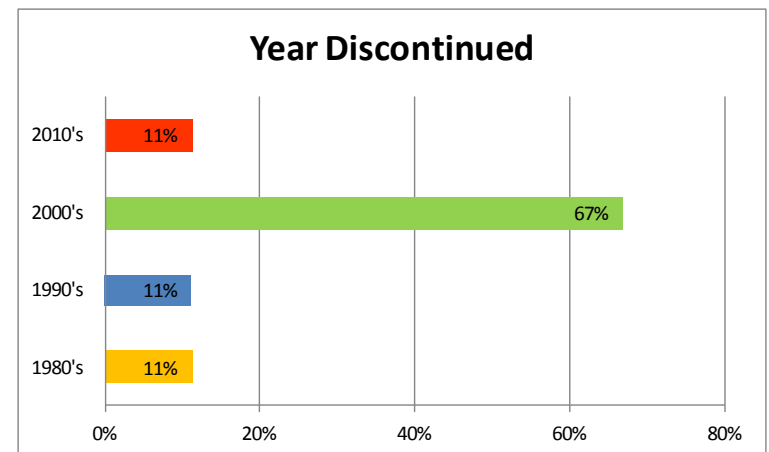
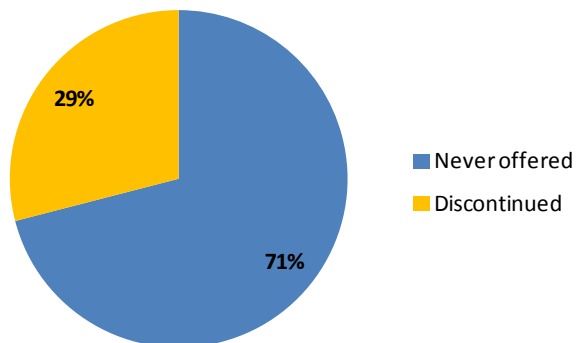
- With regard to cost sharing, the subsidy Utah provides varies greatly by individual; therefore, it is difficult to compare to the market. At one end of the spectrum, a State retiree may use Program I sick leave to receive a 90% subsidy of retiree medical, while an employee with Program II sick leave earns an HRA to fund the full cost of retiree medical. The State's programs are not aligned with the Central States, as 67% of the Central States require retirees to pay 100% of the premium and the remaining 33% share the cost with retirees
- Despite the lower prevalence of retiree coverage in the UT market, only 35% are fully retiree paid and 63% share the cost with retirees
- Charts on the following pages summarize the Retiree Health Insurance survey results

# Retiree Health Insurance Benefits

**Do you offer retiree health care to current employees?**

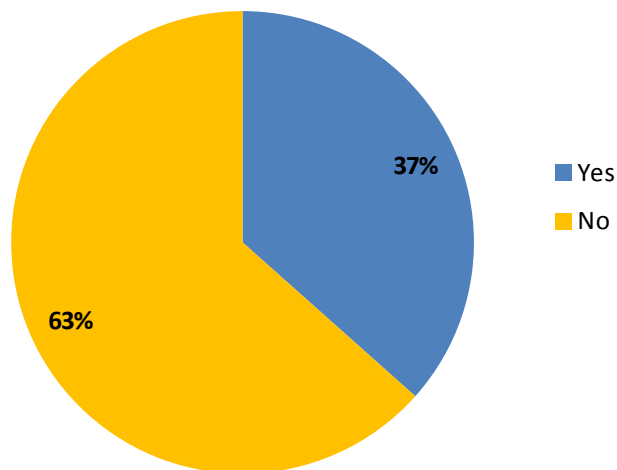


**If not, when was retiree health care discontinued?**

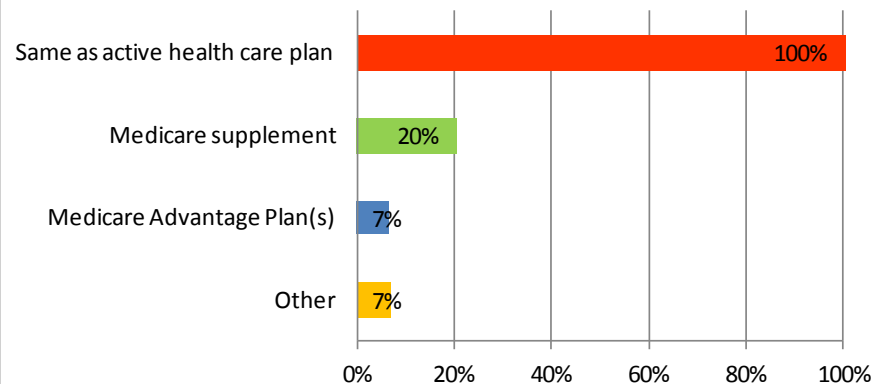


# Retiree Health Insurance Benefits

**Are any current employees grandfathered into the retiree health care program?**



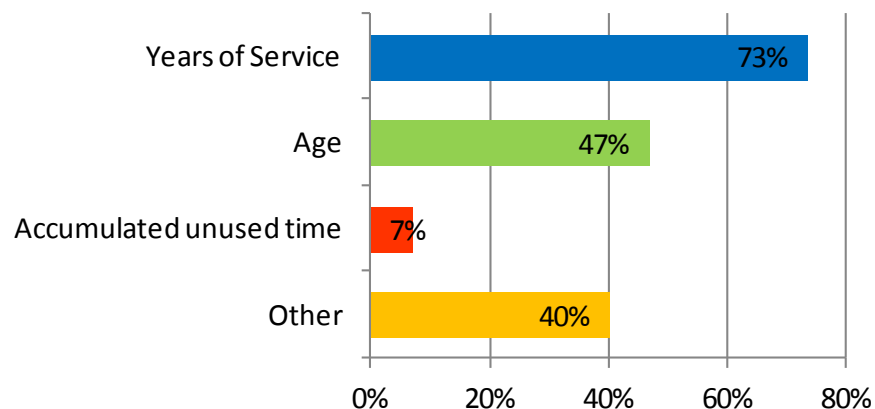
**If yes, what plans are offered under the retiree health care plan?**



Note: Multiple responses allowed

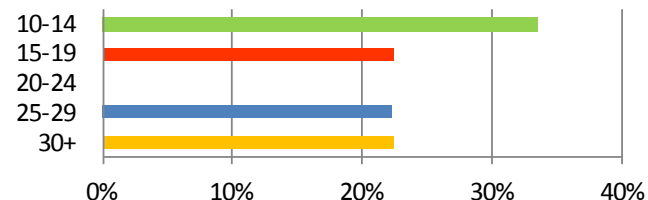
# Retiree Health Insurance Benefits

**If yes, what are the eligibility requirements to receive retiree health care?**

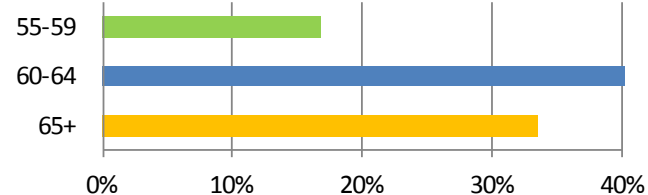


Note: Multiple responses allowed

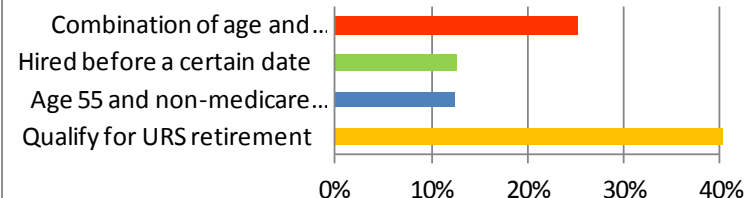
## Years of service requirement



## Age requirement

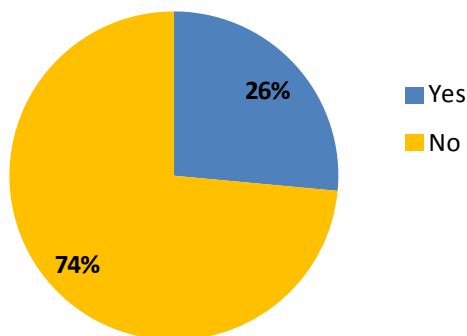


## "Other" requirement

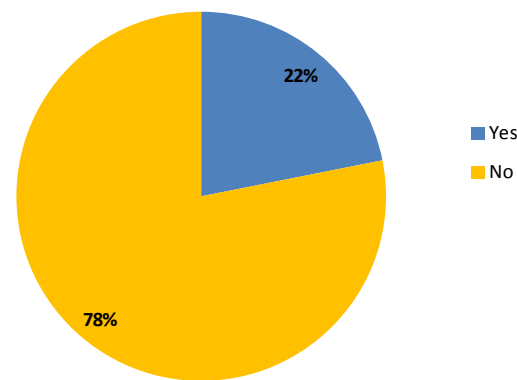


# Retiree Health Insurance Benefits

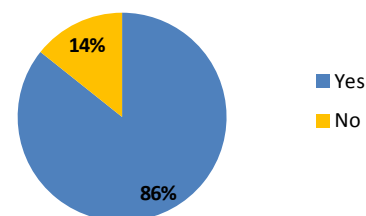
**If a retiree drops retiree medical coverage can they re-enter the plan at a later date?**



**If an employee who is eligible for retiree medical benefits drops the healthcare plan after leaving your organization, can they re-enter the plan at a later date?**

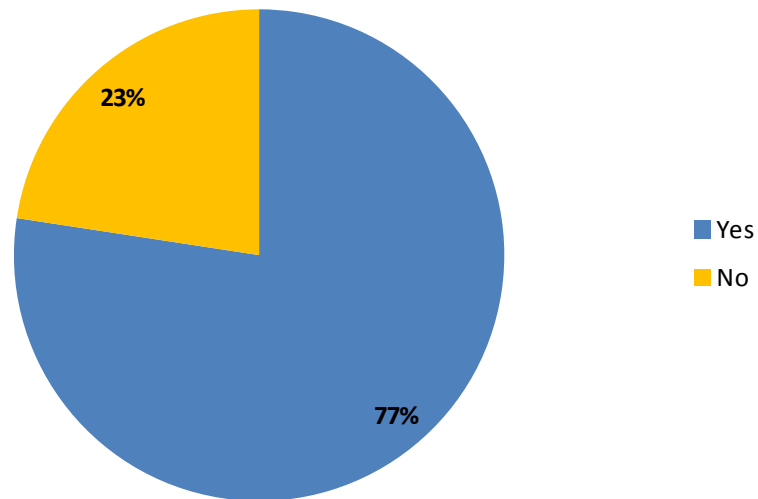


**If yes, are there any restrictions on re-entry?**



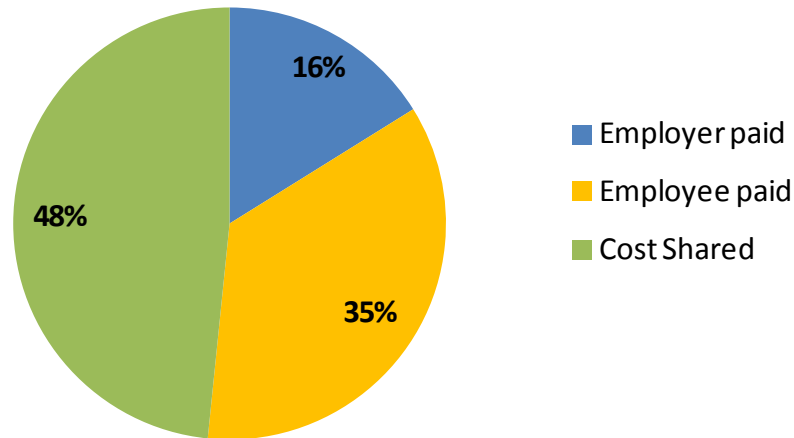
# Retiree Health Insurance Benefits

**Is the retiree medical coverage available to employees who retire and have other insurance coverage either from a spouse, Medicare or a new job that provides health coverage?**



# Retiree Health Insurance Benefits

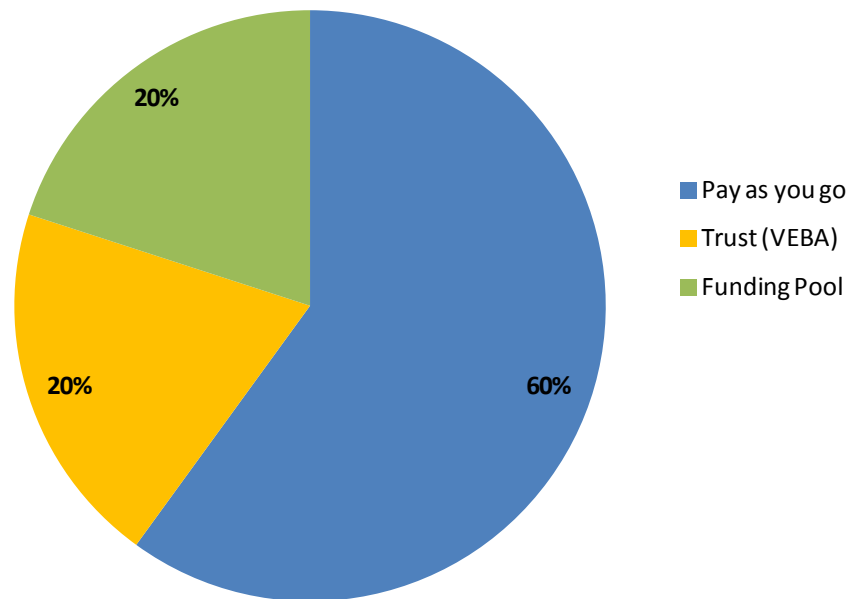
## How is retiree health care funded?





# Retiree Health Insurance Benefits

**If any portion of the benefits is employer paid, how does the organization fund it?**



07A

Retiree Medical Discussions  
and Alternatives

# Overview of Retiree Health Program Design

## Summary of Retiree Medical Coverage Rules

- Regular State Employees (not including public safety employees) must meet one of the following age / service criteria to qualify for medical coverage in retirement:
  1. Age 65 with 4 years of service; or
  2. Age 62 with 10 years of service; or
  3. Age 60 with 20 years of service; or
  4. 25 years of service at any age (Tier I) / 35 years of service at any age (Tier II)
- Employees can utilize unused sick leave at retirement to subsidize the premium cost of the retiree medical program
- Program I sick leave is unused sick hours accrued prior to 2006. Upon retirement, 75% of the Program I balance is converted to retiree medical coverage at the rate of one month of coverage subsidized by the State at 90% (retiree's portion of premium is 10%) for each 8 hours of unused sick leave
- Program II sick leave is accrued on and after 2006. At retirement, 75% of the Program II balance is converted to a lump sum amount based on the greater of the employee's rate of pay at retirement or the average rate of pay for state employees who retired in the previous calendar year. This lump sum is deposited into an individual HRA account. Funds may be used to purchase State retiree medical coverage, at a rate of 102% of the full employee premium for the first 18 months, and 130% thereafter

# Sick Leave Accrual Liabilities

GASB accounting liabilities – Statement 16 and Statements 43 and 45

## GASB 43/45 Postretirement Medical and Life Insurance Liabilities:

- With respect to pre-2006 hires, the State's OPEB liabilities are actuarially determined under GASB 43 and 45 accounting standards. Only Program I sick leave balances are taken into account in the actuarial liability calculations
- Actuarial accrued liabilities for retiree medical and life coverage were **\$481.4 million** as of 12/31/2008, and the Fiscal 2010 Annual OPEB Accrual Cost was **\$37.6 million**
- These benefits are pre-funded in an OPEB trust fund. The June 30, 2011 trust fund balance is **\$123.9 million**

## GASB 16 Unused Sick Leave Liabilities

- The purpose of the GASB 16 actuarial valuation is to calculate accrued liabilities for:
  - 25% of Program I and Program II sick leave and converted sick leave balances which are contributed into employees' 401(k) accounts;
  - 75% of Program II sick leave balances that are contributed to employees' HRA accounts;
  - Additional employer payments related to Social Security, Medicare, Worker's Compensation and Unemployment Insurance

# Sick Leave Accrual Liabilities, *cont'd*

GASB accounting liabilities – Statement 16 and Statements 43 and 45

## GASB 16 Unused Sick Leave Liabilities

- The State's accrued liabilities for Program II unused sick leave balances have grown rapidly, while Program I is gradually declining. The liability numbers in the table below are shown in millions of dollars.

Date of Valuation	Program I Liability	Program II Liability	Total Liability
6/30/2009	\$33.3	\$36.4	\$69.7
6/30/2011	<u>\$31.6</u>	<u>\$58.2</u>	<u>\$89.8</u>
Change	(\$1.7)	\$21.8	\$20.1

- After December 31, 2013, employees will no longer be allowed to convert hours of unused sick leave to Converted Sick Leave, which is allowed to be paid out in cash upon termination of employment (prior to retirement).

# Linkage of Sick Leave and Retiree Medical Coverage

## How Program I and II Balances are Used at Retirement

- The average Program II employee balance contributed to an HRA account at retirement in the last fiscal year was **\$6,873** per new retiree.
- The HRA dollar amounts are determined based on 75% of the number of an employee's unused sick leave hours and the employee's hourly rate or the average hourly rate of all retirees in the previous year, whichever is higher
- A retiree may first use any Program I sick leave and converted sick leave balances to continue Utah health insurance at the rate of one month of coverage for every 8 hours of sick leave. This calculation is based upon the current 10% employee contribution percentage and based on the same coverage the employee had prior to retiring
- Once the months of coverage as purchased with Program I hours runs out, a retiree may use his or her HRA account which was created through Program II. The cost of coverage under a PEHP plan is 102% of the full employee rate for the first 18 months, and 130% thereafter

# Linkage of Sick Leave and Retiree Medical Coverage

## Observations:

- Using current Program II averages, an employee retiring only with an HRA will be able to purchase approximately 18 months of single medical coverage, or 9 months of double coverage. Any additional coverage months will be fully paid by the retiree
- If Program II were to continue in its current state, average HRA balances will increase over time; however, in comparison to Program I, the subsidy retirees are receiving to fund post retirement medical is significantly decreasing
- While the GASB 16 liabilities associated with Program II have increased significantly – nearly 60% increase from 2009 to 2011 – the subsidy retirees are receiving to fund post retirement medical is decreasing, and the ability to convert sick leave is being phased out
- Presumably, the GASB 16 liabilities already reflect the changes previously mentioned
- Under Program I the funding of retiree medical occurs monthly over the course of an employee's retirement; whereas, under Program II the funding of the HRA is immediate, upon retirement in the form of a lump sum contribution. Retirees can use their HRA accounts for any qualifying expenses, not just insurance premiums

# Linkage of Sick Leave and Retiree Medical Coverage

## Key Questions:

- Is sick leave the appropriate basis for post retirement subsidy determination?
  - This structure is not prevalent in the market
  - Rewards healthier employees, those that take less leave during their career, with more employer subsidy
- Does the current structure raise any issues with respect to regulatory compliance?
  - Are certain employee groups treated less favorably than others – i.e. lower paid employees, females
  - Does PPACA have an impact on the use of an HRA to fund post retirement medical costs for Utah retirees?
- Does the State want to continue offering post retirement medical coverage?
- Regardless of how the State's subsidy toward PRM is determined, what is the target subsidy level? Fixed/Capped, Percentage



08

Pay for Performance

# Pay for Performance

**This section of the report focuses on three aspects of pay for performance:**

1. Components of an effective performance management process
2. Prevalence of practice of pay for performance in State Governments
3. How to effectively link performance and pay

**Much has been written on the success or lack of success of pay for performance:**

- Research of best practice in this field shows that the foundation for success is not the pay part of pay for performance. It is an effective performance management plan.
- An effective performance management plan should be in place regardless of whether there is a linkage to pay

# Pay for Performance

**Hay Group's Research and Experience shows the following are the keys to a successful Performance Management process**

- 1. There is no one system that works in all situations, cultures and organizations. A working performance management system must reinforce the culture the organization wants to create by it's format, administration, and processes.** A clear understanding of these desired cultural dynamics are necessary to design a viable system. We know how to identify these cultural variables and design and implement performance management systems that are consistent with the organization's desired culture.
- 2. Performance management must link employees to the mission, vision and objectives of the organization and help them understand what they need to do as individuals and team members to contribute to the success of the organization.** One major flaw of many systems is that they are totally individually oriented and do not adequately account for the success of the unit/department/organization. Being the "star" on a losing team is not a very productive position.

# Pay for Performance

3. **Performance management must be about both the “what” and “how” of performance.** That is, it must be based upon business-related, value creating outcomes (not activities) and must also clearly indicate how the outcomes are to be achieved (competencies and behavior). How outcomes are achieved is a critical determinant of the performance equation and the “stuff” of which culture is created and nourished.
4. **Performance management must be about development, but it must also have consequences to be effective.** The best systems inspire people to improve and point them in the direction in which they need to develop. Development and improvement must be the goals and should be an “uncomfortable stretch target.” The best systems set very high standards and people achieve them! There must also be consequences for not attaining the high levels of expectations that have been set. Performance must have consequences in rewards, recognition, and promotion in order to be taken seriously and to be effective.

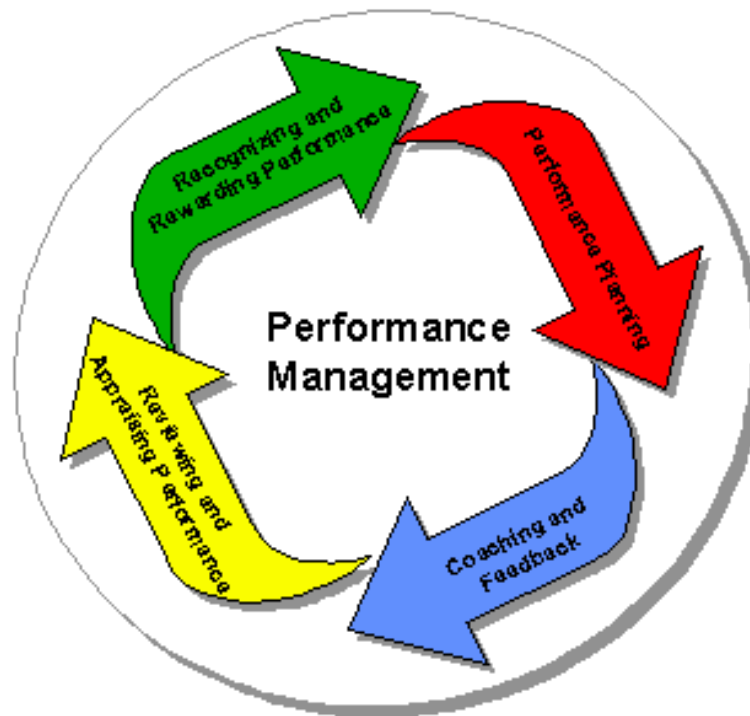
# Pay for Performance

5. **Performance management must be able to separate the top performers at all levels in the organization from the good, solid average performers.** Performance management is not about leveling performance. It is about identifying the best and holding them up as role models. Top performing organizations make sure that their top 15-20% performers get twice the rewards, recognition, and opportunity as the average performer. This gives the system teeth, inspires people to continually raise the bar, and links performance management with other key management systems and processes, e.g., bonus programs, succession planning, recognition, and development planning.
6. **Leaders in the organization must champion and model the process.** One critical success factor is the active involvement and support of leaders in the organization, particularly at the executive levels. Executives and other leaders need to be involved in communicating the new process, ensuring that the process is followed, and using the process themselves with their own direct reports. They must be both champions and role models of the performance management process.

# Pay for Performance

## Components of Performance Management

An effective performance management process has four basic components:



# Pay for Performance

1. **Planning** is the process of identifying and clarifying the performance expected of an individual or group and gaining commitment to achieve those performance expectations. The key to performance planning is defining the what of the job - the specific goals or results expected. Performance results typically fall into three categories:
  - Accountabilities - Ongoing responsibilities of the role that do not change much from year to year
  - Annual goals - Unique, value-added results that support key initiatives and objectives.
  - Developmental Goals - Specific activities, assignments or changes in behavior that improve personal capability or competence.

The goals may be defined at the individual, group and/or agency levels, and are often a combination of the three. Regardless of how the results are defined, there must be a clear link between individual, team and larger organizational goals so employees understand how what they do contributes to larger goals. This helps keep everyone's "eye on the prize" and helps ensure that all of the individual and teamwork translates into better organizational performance.

# Pay for Performance

## 1. Planning (cont'd)

In addition to defining the what of a job, the performance planning process also clarifies expectations around how the results should be achieved. The how typically focuses on values of the organization and competencies/behaviors necessary for outstanding performance in a given role. The critical competencies and behaviors paint a picture of success that is clear, objective, understandable, and relevant to the job. They also help focus employee development on those behaviors and skills that are critical to the continued success of the agency. Understanding the behaviors that differentiate outstanding from average performance creates a competency framework that can drive other processes (e.g., selection, succession planning) as well.

Once the performance expectations have been agreed upon, measures for each of them must be determined. This ensures that everyone is clear about what is expected, and whether or not the results and behaviors were achieved. This reduces one of the most common concerns expressed about performance management systems—subjectivity of evaluations.



# Pay for Performance

2. **Coaching and Feedback** is the day-to-day process of managing behavior and performance. It is working with individuals and teams (or other team members) to help them meet or exceed the established performance expectations. This is accomplished through tracking, giving feedback, reinforcing effective performance, and coaching to improve performance. It is also important to help employees understand how and when to actively solicit feedback, how to receive feedback constructively and non-defensively, and how to use the feedback to improve performance and personal capability.
3. **Reviewing and Appraising Performance** is the process of evaluating performance against established performance expectations for a specific time period. It is also about identifying trends, assigning ratings, and planning strategies for the future. Formal appraisals should be conducted at least semi-annually, and the focus should be on the performance discussions, not the filling out of the forms.
4. **Recognizing and Rewarding Performance** is appropriate monetary and non-monetary compensation for making progress toward, meeting or exceeding agreed upon performance expectations. The rewards should be commensurate with performance and employees/teams who perform significantly better than expectation should receive significantly higher levels of reward and recognition.

# Pay for Performance

## Characteristics of Effective Performance Management Processes

A performance management process needs to ensure:

- **Alignment.** That teams and individuals understand broader organizational goals and strategies, and understand how what they do contributes to achieving those goals and strategies
- **Agreement.** Individuals and team members understand and are in agreement about each other's responsibilities and accountabilities, and processes are in place to ensure that teams and/or individuals are not duplicating each others' efforts
- **Accountability.** Individuals and teams understand that they are responsible for accomplishing the agreed upon results and activities, and that they will be held accountable for accomplishing them
- **Adjustment.** Employees and teams monitor their progress against expected results and take action to ensure that the expected results are achieved. This does not mean changing the goals or adjusting them down. It means doing what it takes, given the situation, to ensure that the goals are met

# Pay for Performance

## Prevalence of Pay for Performance in State Governments

- The economic downturn and lack financial resources for compensation changes in the past few years has led to limited use of performance based pay
- However, in the 2010 Central States Compensation Association Survey, 59% of the participants reported that they have a performance based pay system with performance/merit being the primary driver of changes in pay
- Of those, 81% reported that their performance based system allowed for different levels of pay for different levels of performance
- It is the experience of Hay Group that with the increased focus on accountability and measurable outcomes for government, the % of States that will move to a performance based pay plan is likely to increase
- This will allow States to reinforce their performance management processes and move away from across the board and/or cost of living increases for all employees
- Such increases do not recognize either performance or where an employee is paid relative to market
- In addition, they do not help in alleviating compression issues, particularly for employees who are low in their salary ranges

# Pay for Performance

- Based on Hay Group research and experience, States from whom the State of Utah can learn about some or all aspects of effective performance management and the link between pay and performance include:
  - Indiana – performance based pay for the majority of employees
  - Kansas – a consistent approach to performance management for all employees
  - Wyoming – soon to implement both a new performance management process and the link between pay and performance
  - Louisiana – in the process of enhancing the link between pay and performance and an improved performance management process
  - North Dakota – primary drivers of change of pay are relativity to market and performance
  - Idaho – performance as the primary basis for pay delivery is set out in code

# Compensation Policies and Guidelines For Pay Delivery

## How to effectively link pay and performance, taking into consideration both relativity to market and performance

- To ensure that salary increase dollars recognize relativity to market and performance, it is recommended that the following principles be applied:
  - for positions which are below market target, both a market adjustment and a performance payment be made;
  - for positions where the incumbent is above market target, a performance payment be made; and
  - for positions which are high in their salary range, the performance payment may be made with a mix of base salary and lump sum payment
- This concept is illustrated on the following page

# Compensation Policies and Guidelines For Pay Delivery (cont'd)

Illustrative Only

Relativity to Market Policy Position	% Increase
100% or Above	0%
90% of Market Target	1%
Less than 90% Below Market Policy Position	2%

Pending Implementation

+

Level of Performance	% Increase
Exceeds Expectations	4%
Achieves Expectations	2%
Needs Improvement	0%

= Increase

09

Appendices

A

# Salary Administration Questionnaire Survey Results



# Salary Administration Questionnaire Results

## Salary Administration

### Number of employees

	State of Utah	Participant Average	Participant Median
Full-time	18,359	7,757	809
Part-time	4,082	749	197

## 91% of respondents use an overall structure/policy to administer salaries:

### How is the level of compensation determined?

State of Utah	Point Factor System Only	Market Data Only	Combination of Point Factor and Market Data	Other*
Market Data	7%	43%	35%	15%

\*Other includes: Whole job method of job classification, Determined by management, Determined by available funds, Based on complexity level

# Salary Administration Questionnaire Results

## How often do you adjust your salary structure?

State of Utah	Every Year	Every 2 Years	Every 3 Years	Other*
Annual -if approved by Legislature	40%	6%	2%	51%

\*Other factors include: As needed or indicated by the market (15%); Legislative approval (10%); Company profitability or funding (8%); Salary structure has not been adjusted for over three years (8%); Sporadically and no specific response (10%)

## Percent of salary structure increase in 2006:

State of Utah	Average Including Zeros*	Median Including Zeros*	Average Excluding Zeros*	Median Excluding Zeros*
0%	1.7%	2.0%	2.5%	2.3%

31% reported 0% structure movement in 2006.

\*Average and Median Excluding Zeros: excludes participations reporting structure freeze.

# Salary Administration Questionnaire Results

## Percent of salary structure increase in 2007:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
0%	1.6%	2.0%	2.7%	2.9%

40% reported 0% structure movement in 2007.

## Percent of salary structure increase in 2008:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
0%	1.8%	2.0%	3.0%	3.0%

39% reported 0% structure movement in 2008.

\*Average and Median Excluding Zeros: excludes participations reporting structure freeze.

# Salary Administration Questionnaire Results

## Percent of salary structure increase in 2009:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
0%	1.1%	0.0%	2.8%	2.0%

57% reported 0% structure movement in 2009.

One participant reported a structure decrease in 2009.

## Percent of salary structure increase in 2010:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
0%	0.6%	0.0%	2.6%	2.5%

76% reported 0% structure movement in 2010.

\*Average and Median Excluding Zeros: excludes participations reporting structure freeze.

# Salary Administration Questionnaire Results

## Percent of salary structure increase in 2011:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
0%	0.7%	0.0%	2.1%	2.0%

63% reported 0% structure movement in 2011.

One participant reported a structure decrease in 2011.

## Percent of *planned* salary structure increase in 2012:

State of Utah	Average Including Zeros	Median Including Zeros	Average Excluding Zeros*	Median Excluding Zeros*
unknown	0.8%	0.0%	2.6%	2.0%

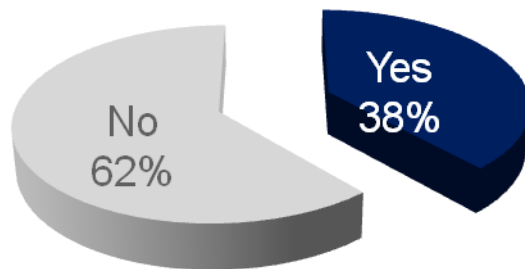
60% reported 0% planned structure movement in 2012.

\*Average and Median Excluding Zeros: excludes participations reporting structure freeze.

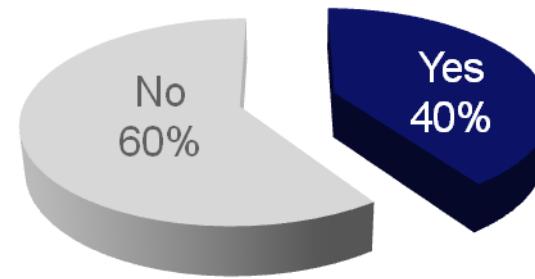
# Salary Administration Questionnaire Results

Respondents providing general increases, cost-of-living increases, and merit increases:

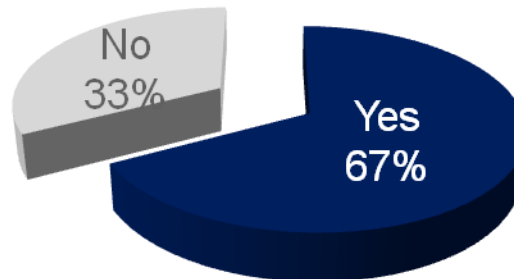
## General Increase



## Cost-of-Living Increase



## Merit Increases



# Salary Administration Questionnaire Results

## Percent of general, cost-of-living, and merit increases in 2006

	State of Utah	Average	Median
<b>General Increase</b>	n/a	2.3%	2.8%
<b>Cost-of-Living Increase</b>	3.5%	2.0%	2.0%
<b>Merit Increase</b>	0.0%	2.7%	2.7%
<b>Total Increase (if Combination)</b>	3.5%	4.1%	4.0%

## Percent of general, cost-of-living, and merit increases in 2007

	State of Utah	Average	Median
<b>General Increase</b>	n/a	2.6%	3.0%
<b>Cost-of-Living Increase</b>	3.5%	2.3%	2.3%
<b>Merit Increase</b>	0.0%	2.7%	2.7%
<b>Total Increase (if Combination)</b>	5.0%*	4.4%	4.5%

\* State of Utah's Total Increase in 2007 reflects 1.5% discretionary funding given to each agency In 2007.

# Salary Administration Questionnaire Results

## Percent of general, cost-of-living, and merit Increases in 2008

	State of Utah	Average	Median
<b>General Increase</b>	n/a	2.7%	3.0%
<b>Cost-of-Living Increase</b>	5.0%	2.0%	2.5%
<b>Merit Increase</b>	0.0%	2.4%	2.0%
<b>Total Increase (if Combination)</b>	5.0%	3.9%	4.0%

## Percent of general, cost-of-living, and merit increases in 2009

	State of Utah	Average	Median
<b>General Increase</b>	n/a	1.4%	0.0%
<b>Cost-of-Living Increase</b>	0.0%	1.0%	0.0%
<b>Merit Increase</b>	0.0%	1.8%	2.0%
<b>Total Increase (if Combination)</b>	0.0%	2.1%	0.0%



# Salary Administration Questionnaire Results

## Percent of general, cost-of-living, and merit increases in 2010

	State of Utah	Average	Median
General Increase	n/a	0.7%	0.0%
Cost-of-Living Increase	0.0%	0.5%	0.0%
Merit Increase	0.0%	1.4%	0.7%
Total Increase (if Combination)	0.0%	1.0%	0.0%

## Percent of (given or planned) general, cost-of-living, and merit increases in 2011

	State of Utah	Average	Median
General Increase	n/a	0.9%	0.0%
Cost-of-Living Increase	0.0%	0.6%	0.0%
Merit Increase	0.0%	1.4%	1.0%
Total Increase (if Combination)	0.0%	1.5%	1.9%

# Salary Administration Questionnaire Results

## Percent of *planned* general, cost-of-living, and merit increases in 2012

	State of Utah	Average	Median
<b>General Increase</b>	n/a	1.0%	0.0%
<b>Cost-of-Living Increase</b>	unknown	0.7%	0.0%
<b>Merit Increase</b>	unknown	1.7%	1.8%
<b>Total Increase (if Combination)</b>	unknown	1.3%	0.0%

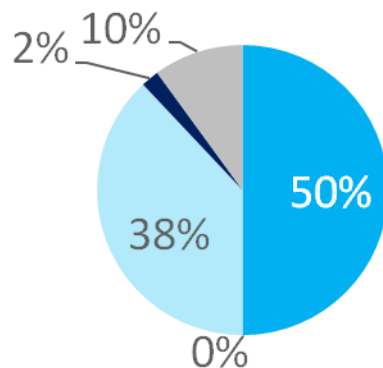
**90%** of respondents give general, cost-of-living and/or merit increases annually, the remaining provide increases irregularly or without a set schedule.

# Salary Administration Questionnaire Results

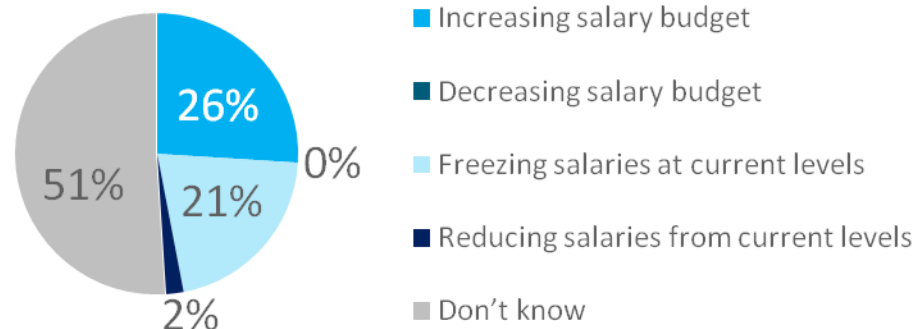
## Has your organization made plans to increase, decrease or freeze salaries for 2011 and 2012?

	% reporting for 2011	% reporting for 2012
Increasing salary budget	50%	26%
Decreasing salary budget	0%	0%
Freezing salaries at current levels	38%	21%
Reducing salaries from current levels	2%	2%
Don't know	10%	51%

% reporting - 2011



% reporting – 2012



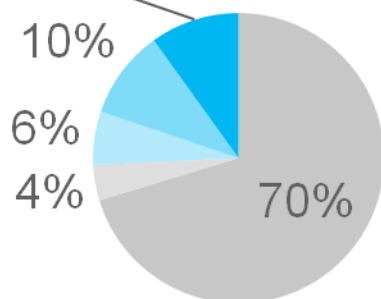
The State of Utah plans to decrease its salary budget and freeze salaries in 2011; they have not yet determined compensation changes for 2012.

# Salary Administration Questionnaire Results

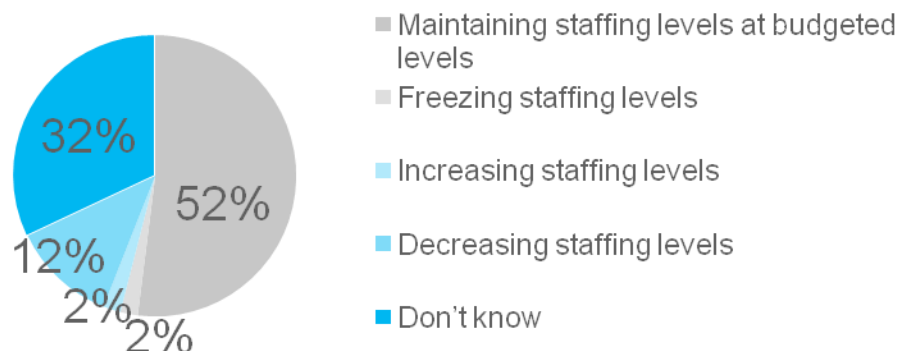
## Has your organization recently made changes to (or planning to change) overall staffing levels?

	% reporting for 2011	% reporting for 2012
Maintaining staffing levels at budgeted levels	70%	52%
Freezing staffing levels	4%	2%
Increasing staffing levels	6%	2%
Decreasing staffing levels	10%	12%
Don't know* (one participant reported a comb. of the above for 2011)	10%	32%

10% **% reporting - 2011**



**% reporting - 2012**



Some State of Utah agencies are freezing or reducing staffing levels while other agencies are maintaining staffing levels at budget levels for 2011; the State has not yet determined compensation changes for 2012

# Salary Administration Questionnaire Results

## What is your base salary target position in the market?

P25	P40	P45	P50	P60	P75
10%	3%	3%	79%	3%	3%

“3%” represents a single participant of those providing a target market position. One participant responded that the target position varies by agency.

The State of Utah does not have a set policy regarding a target position in the market

## Do you use a step system? If so, how many steps?

State of Utah	Percent Using a Step System	Average # of Steps	Median # of Steps
N/A	30%	14	14

## Which step is set to a market (targeted) value?

State of Utah	Average	Median
NA	8	7

# Salary Administration Questionnaire Results

## What is your philosophy for keeping ranges AND actual pay competitive with market?

Method	% reporting
Employee pay adjusted with range structure (together)	54%
Dependent on recruitment / retention Issues	44%
Employee pay adjusted unequally with range structure	8%
Funding issues drive the decision	58%
Different philosophy for different schedules	10%
Move maximums greater than minimums; Flexibility in hiring rate	12%
Keep ranges within 0, 5, 10, 15% of market (list percentage used)	22%
Keep ranges within <b>10%</b> on average, and <b>18%</b> at median	
Pay employees between mid & max for performance, competencies, rewards	24%
Move to be comparable to peer organizations	28%
Increases granted by adjusting annual steps	6%

# Salary Administration Questionnaire Results

If you have more than one salary structure, what is the basis for the different structures?

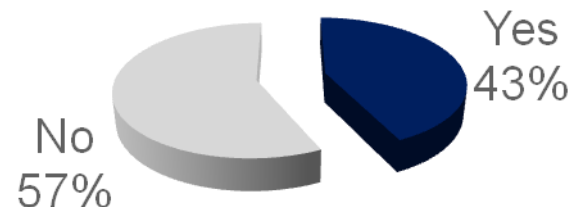
	State of Utah	Geography	Job Family or Function	Combination of Geography/ Function	Other*
% Reporting	N/A	8%	54%	15%	35%

\*Other includes: Different structures for exempt and nonexempt, separate structures for collectively bargained units and sworn vs. civilian positions

48% of participants responded that they have more than one salary structure

## Relief Time/Flex Time:

Do you provide compensatory time (relief time/flex time) to Exempt employees?



# Salary Administration Questionnaire Results

## Performance Management/Merit Increase

**65% of respondents report having a formal performance management program**

	% Increase Budget for 2010	% Planned Increase Budget for 2011	% Planned Increase Budget for 2012
Average	1.0%	1.2%	1.4%
Median	0.0%	0.5%	1.3%

State of Utah has a formal performance management program; increase budgets for 2010 through 2012 are dependent upon Agency budgets.



# Salary Administration Questionnaire Results

## Longevity Pay

**Do you provide longevity pay?**

	Yes	No
% Reporting	25%	75%

**What is the first year of eligibility?**

	Years
High	Year 15
Average	Year 8
Median	Year 7
Low	Year 2
State of Utah	Year 8 (including two additional conditions)

# Salary Administration Questionnaire Results

## Longevity Pay Prevalence

	2-5 Years	6-9 Years	10-14 Years	15-19 Years	20 Years	25 Years	30 Years	Max (if appl.)
Average	\$297	\$505	\$606	\$949	\$1,256	\$1,266	\$1,530	\$2,285
Median	\$360	\$540	\$600	\$1,025	\$1,220	\$1,250	\$1,440	\$2,205
Count	3	4	7	8	8	7	7	5

(\$ amounts are annual)

Participants reported payment of longevity in the forms of lump sum payments on set anniversaries, reoccurring monthly payments and reoccurring annual payments.

Four (4) participants award longevity as a specified percentage of base pay ranging between 1% and 2% (not included in the above amounts).

### State of Utah:

To obtain longevity incumbents must meet the following conditions: 1) Be employed with the State for 8 years; 2) Reach and sustain the maximum of his/her salary range; and 3) Obtain a successful rating on performance evaluation in the year preceding the longevity increase.

Upon completion of all three conditions, incumbents receive a 2.75% increase in salary above their salary range maximum. Once in longevity the employee receives a 2.75% increase every three years.

B

Participant lists

# List of custom survey participants

America First Credit Union  
Associated Food Stores  
Big-D Construction  
Bountiful City  
Brigham City Community Hospital  
Bureau of Reclamation  
City of Orem  
City of St. George  
Colvin Engineering Associates  
Davis County Personnel  
Dixie State College of Utah  
FC Organizational Products  
Five County Association of Governments  
Forestry Service Region 4  
Granite School District  
Hill Air Force Base  
Intermountain Donor Services  
Intermountain Healthcare  
Jordan School District  
Jordan Valley Water Conservancy District  
Lakeview Hospital  
Layton City Corporation  
Love Communications  
Mellor Engineering  
Mountain View Hospital  
Murray City School District  
Ogden City Corporation  
Ogden Golf and Country Club  
Ogden Regional Medical Centre  
Provo City  
Questar  
Regence

Salt Lake City Corporation  
Salt Lake Community College  
Salt Lake County Human Resources  
Salt Lake Regional Medical Center  
Sandy City  
Schreiber Foods  
St. Marks Hospital  
State of Arizona -- Department of Administrator  
State of Colorado  
State of Idaho  
State of Kansas  
State of Montana  
State of Nebraska  
State of Nevada  
State of New Mexico  
State of North Dakota  
State of Oregon  
State of South Dakota  
State of Wyoming  
Texas State Auditor's Office  
Timpanogos Regional Medical Centre  
Unified Police Department of Greater Salt Lake  
University of Utah  
Utah County Government  
Utah Retirement Systems  
Utah State University  
Utah Transit Authority  
Utah Valley University  
Wasatch Mental Health Services Special Service District  
Weber County Corporation  
Weber State University

# Hay Group All Organizations – Utah participants (compensation survey)

3M Company	Blue Cross Blue Shield of South Carolina	CVS/Caremark Pharmacy Services
7-Eleven	Brinker International -- Chili's	D&B
Abercrombie & Fitch	Build A Bear Workshop	Darden Restaurants -- Olive Garden
Abercrombie & Fitch -- Outlets	Burger King	Darden Restaurants -- Red Lobster
ACUITY	Cabela's	Dean Foods
Aetna	Cargill	Deere
Air Liquide America	Carter's	Denny's
Air Products and Chemicals	Carter's -- OshKosh B'Gosh	Dick's Sporting Goods
Akzo Nobel - Car Refinishes	Caterpillar	Dollar Tree
Akzo Nobel -- Functional Chemicals	CBRL Group	Domino's Pizza
Akzo Nobel - Powder Coatings	CBRL Group -- Cracker Barrel Old Country -- Retail	Dr Pepper Snapple Group
Alexander & Baldwin	Charlotte Russe	DSW
Alexander & Baldwin -- Matson Navigation	Charming Shoppes -- Fashion Bug	Dyno Nobel
Allianz Life Insurance of North America	Charming Shoppes -- Lane Bryant	E*TRADE Financial
American Eagle Outfitters	Cheesecake Factory -- Grand Lux Cafe	E. I. du Pont de Nemours
American Family Insurance Group	Chico's -- Chico's	Eaton
Amerigroup	Chico's -- White House/Black Market	Einstein Noah Restaurant Group, Inc. - Einstein Bros Bagels
Amsted Industries -- Consolidated Metco	Children's Place, The	El Pollo Loco
Andersons, The	Chipotle Mexican Grill	Evonik Degussa
Anheuser-Busch InBev -- Anheuser-Busch	CIGNA	Express
Aptalis Pharma	CIGNA	FBL Financial Group
Ashland	CKE Restaurants -- Carl's Jr.	FedEx
ASML	CNH Global	FedEx -- FedEx Express
Associated Materials	Coca-Cola	FedEx -- FedEx Office and Print Services
AutoZone	Colgate-Palmolive	Fidelity Investments
Barnes Group Inc.	Collective Brands	Foot Locker
BASF	Comcast Cable Communications	Fossil
Best Buy	Constellation Brands -- Crown Imports	Galderma Laboratories
Big Lots	Coventry Health Care	Gap -- Banana Republic

# Hay Group All Organizations – Utah participants (compensation survey) cont'd

Gap -- Gap Outlet  
 Gap -- Gap Stores  
 Gap -- Old Navy  
 Garden Fresh Restaurants  
 GenCorp -- Aerojet  
 GNC  
 Golden Corral  
 Granite Construction  
 Hallmark Cards  
 Hallmark Cards -- Retail  
 Health Net  
 Hershey Foods  
 Hexagon Metrology  
 HMS Host  
 Honeywell -- Specialty Materials  
 Hot Topic  
 J.Crew  
 Jacmar -- Shakey's USA  
 Jamba  
 Japan Tobacco -- JT International USA  
 Joe's Crab Shack  
 Johnson Matthey  
 Joy Global  
 Kellogg  
 Kforce  
 Kimberly-Clark  
 Knowledge Learning Corporation  
 Kohl's  
 Lehigh Hanson -- Building Products

Lhoist North America  
 Limited Brands -- Bath & Body Works  
 Limited Brands -- Victoria's Secret Stores  
 Lowe's  
 Macy's  
 Magellan Health Services  
 MeadWestvaco -- Calmar  
 Merit Energy Company  
 MetLife  
 Moog  
 Multiplan  
 Nestle USA  
 Noodles  
 Nordstrom  
 Nordstrom -- Nordstrom Rack  
 Novo Nordisk  
 P.F. Chang's China Bistro -- P.F. Chang's  
 P.F. Chang's China Bistro -- Pei Wei  
 Panda Restaurant Group -- Panda Express  
 Penske Truck Leasing  
 Pernod Ricard SA -- Pernod Ricard USA  
 PETCO  
 PETsMART  
 Philips Electronics -- North America  
 Pier 1 Imports  
 PRA International  
 Praxair  
 Premier  
 Ralph Lauren

Rhodia  
 Ritchie Bros. Auctioneers  
 Ruby Tuesday  
 SABIC Innovative Plastics US  
 Shopko  
 Sodexo - Sodexo, Inc.  
 Sonoco Products  
 Stage Stores -- Peebles  
 Starbucks  
 SuperValu  
 TD AmeriTrade Holding  
 Texas Roadhouse  
 The Williams Companies  
 Tipp Enterprises -- Novamex  
 Toys R Us  
 Tween Brands  
 UMB Financial Corporation  
 UnitedHealth Group  
 Visa USA  
 Wells Fargo  
 Wells Fargo -- Wealth Management Group  
 Wendy's / Arby's Group -- Arby's  
 Wendy's / Arby's Group -- Wendy's  
 Workers Compensation Fund  
 Yum! -- Long John Silver's  
 Yum! -- Pizza Hut

# Hay Group All Organizations – Utah participants (benefits survey)

7-Eleven	Cuna Mutual Group	Kohl's Corporation	Texas Roadhouse, Inc.
Abercrombie & Fitch Co.	CVS/Caremark Corporation	Lehigh Hanson - Building Materials America	The Sports Authority, Inc.
Air Liquide America	Daiichi Sankyo, Inc.	Limited Brands, Inc.	TJX Companies, Inc., The
Akzo Nobel	Darden Restaurants, Inc.	Liz Claiborne, Inc.	Toys R Us
Alexander & Baldwin, Inc.	Deere & Company	Merit Energy Company	Tween Brands, Inc.
American Eagle Outfitters, Inc.	Department of Veterans Affairs	Moog, Inc.	UnitedHealth Group
Andersons, Inc., The	Dick's Sporting Goods, Inc.	Noodles & Company -- HE	Valley Services, Inc.
Anheuser-Busch InBev - Anheuser-Busch Companies, Inc.	Dollar General Corporation	Nordstrom, Inc.	Wendy's / Arby's Group, Inc. - Arby's
Ann Inc.	Domino's Pizza	OfficeMax Incorporated	Williams Companies, Inc.
Aptalis Pharma Inc.	Dyno Nobel	P.F. Chang's China Bistro	Workers Compensation Fund
Ashland Inc.	Einstein Noah Restaurant Group, Inc - HE	Penske Truck Leasing Company	Yum!
ASML	El Pollo Loco	Perkins Restaurant & Bakery	
AutoZone, Inc.	Evonik Degussa Corporation	Pernod Ricard SA - Pernod Ricard USA	
Baker Petrolite	Express, LLC	Philips Electronics - Phillips Consumer Electronics	
BASF	FBL Financial Group, Inc.	Pier 1 Imports, Inc.	
Build A Bear Workshop, Inc.	FMC Corporation	PRA International	
Burger King Corporation	Fossil, Inc.	Praxair, Inc.	
Cargill, Inc.	Galderma Laboratories, L.P.	Premier, Inc.	
Carter's, Inc.	Golden Corral Corporation	Principal Financial Group, Inc.	
Caterpillar Inc.	Hallmark Cards, Inc.	Ralph Lauren	
CBRL Group Inc. - Cracker Barrel Old Country Store	HCA - Mountain Division	Rhodia	
Champion Technologies	HCA Healthcare -- Wesley Medical Center	Ritchie Bros. Auctioneers	
Charlotte Russe, Inc.	Health Net, Inc.	Ruby Tuesday, Inc.	
Cheesecake Factory Incorporated, The	Hershey Foods Corporation	SABIC Innovative Plastics US LLC	
Chico's FAS, Inc.	Hilti - US	Saint-Gobain Corporation	
Children's Place, The	Home Depot, Inc., The	Sanofi-Aventis	
Chipotle Mexican Grill	Hot Topic, Inc.	Sears Holdings Corporation	
CNH Global N.V.	INVISTA	ShopKo Stores, Inc.	
Coach, Inc.	Iowa Farm Bureau Federation	Stage Stores, Inc.	
Coca-Cola Company	Japan Tobacco Inc. - JT International USA, Inc.	Staples, Inc.	
Collective Brands, Inc.	jcpennney Corporation	SUPERVALU INC.	
Constellation Brands -- Crown Imports LLC	Joe's Crab Shack Holdings, Inc. - HE	Takeda Pharmaceuticals North America, Inc.	
Coventry Health Care, Inc.	Joy Global, Inc.	Target Corporation	

# Western Management Group participants

Aerojet  
Alliant Techsystems  
Amer Sports US Hq  
Applied Signal Technology  
Arinc  
Associated Food Stores  
ATK Launch Systems  
BAE Systems/Land & Armaments - Ground Systems  
Bard Access Systems  
BD Medical Systems  
Boart Longyear  
Boise Cascade  
Brigham Young University  
Browning  
Building Materials Holding  
Caci International  
Ch2m Hill  
Church Of Jesus Christ Of LDS  
Comcast Cable  
Conagra Foods  
Easton Technical Products  
Edwards Lifesciences  
EG&G/Defense Materials  
EG&G/JT3  
Fairchild Semiconductor International  
FBL Financial Group  
Flsmidth Minerals  
Flying J  
GE Healthcare  
General Dynamics/Information Technology  
Hexcel

High Performance Technologies  
Huntsman Cancer Institute  
IHS  
Intermountain Health Care  
J.R. Simplot  
Jacobs Technology  
Johnson Controls  
KPMG  
L-3 Communications/Communications Systems-West  
Layton Companies  
Legacy Learning  
Lockheed Martin  
Lockheed Martin Information Systems & Global Services  
Merit Medical Systems  
Moog Aircraft Salt Lake Ops  
Mountain America CU  
Northrop Grumman Information Technology  
Northrop Grumman Mission Systems  
Otto Bock Health Care  
Parker Aerospace  
Pitney Bowes  
Professional Education Institute  
Questar  
Qwest Communications  
Raytheon/Integrated Defense Systems  
Raytheon/Intelligence & Information Systems  
Raytheon/Missile Systems  
Regence Bluecross Blueshield Of Utah  
Rio Tinto Services  
Rockwell Collins

Safety-Kleen Systems  
SAIC  
Salt Lake City  
Salt Lake Community College  
Salt Lake County  
Salt Lake Regional Medical Center  
Sierra Nevada  
Sinclair Services  
Stampin Up  
State Farm Insurance  
State Of Utah, DHRM  
TTM Technologies  
Unisys  
Unisys/Federal Systems  
University Of Utah  
US Investigations Services  
US Magnesium  
Utah Retirement Systems  
Utah State Courts  
Utah Transit Authority  
Utah Valley University  
Varian Medical Systems  
Wachovia  
Washington Division Of URS  
Waste Management  
Waters  
Weir Specialty Pumps  
Wells Fargo  
Workers Compensation Fund  
Xerox  
Zions Bank



# Compdata Survey of Healthcare - Organizations In Utah participants

Apria Healthcare - Layton, UT  
Apria Healthcare - Saint George, UT  
Apria Healthcare - Salt Lake City, UT  
Central Utah Clinic - Provo, UT  
Correctional Healthcare Companies - Ogden, UT  
Correctional Healthcare Companies - Roy, UT  
Department of Veterans Affairs - Salt Lake City, UT  
Gentiva Health Services - Cedar City, UT  
Gentiva Health Services - Nephi, UT  
Gentiva Health Services - Saint George, UT  
Gentiva Health Services - Salt Lake City, UT  
HCA Healthcare, Inc. - Bountiful, UT  
HCA Healthcare, Inc. - Brigham City, UT  
HCA Healthcare, Inc. - Ogden, UT  
HCA Healthcare, Inc. - Orem, UT  
HCA Healthcare, Inc. - Payson, UT  
HCA Healthcare, Inc. - Salt Lake City, UT  
HCA Healthcare, Inc. - Sandy, UT  
Intermountain Healthcare - Salt Lake City, UT  
Jordan Valley Medical Center - West Jordan, UT  
Kane County Hospital - Kanab, UT  
Mountain West Medical Center - Tooele, UT  
Promise Healthcare - Salt Lake City, UT  
Rehabcare Group - Saint George, UT  
Rehabcare Group - Salt Lake City, UT

Salt Lake Regional Medical Center - Salt Lake City, UT  
Shriner's Hospital - Salt Lake City, UT  
State of Utah - Salt Lake City, UT  
Sunshine Terrace Foundation - Logan, UT  
University of Utah - Salt Lake City, UT  
Valley Mental Health - Salt Lake City, UT

# Survey conducted by State of Utah DHRM participants

Alpine Country Club  
Alpine school district  
Arizona - Department of Administration  
Boulevard Home Furnishings  
Bountiful City  
Brigham City Corporation  
Build Inc.  
Bureau of Reclamation  
Cantwell Bros. Lumber Co., Inc.  
Central Utah Clinic  
Central Valley Water  
Cincinnati Insurance  
City of Logan  
City of South Jordan  
City of St. George  
City of West Jordan  
Davis County Government  
Deseret Power  
Draper City  
Eagle Mountain City  
EnergySolutions  
FDIC  
Federal Reserve Bank of SF  
Foothill Family Clinic  
Granite School District  
Hartford  
Highland City  
Idaho - Div. of Human Resources  
Intermountain Claims  
Intermountain Healthcare

Iron County  
Iron County School District  
Jordan Valley Water Conservancy District  
Kathryn Allen, MD  
Logan City School District  
Mellor Engineering  
Midvale City  
Montana  
Mountain West Medical Center  
Murray City  
NAF Human Resources  
NCUA  
Nevada, Department of Personnel  
New Mexico Personnel Office  
Neways  
Ogden City Corporation  
Ogden City School District  
Ogden Golf and Country Club  
Oregon  
Park City School District  
Payson City Corporation  
Provo City  
Salt Lake City  
Salt Lake County  
Salt Lake Regional Medical Center  
Sandy City  
SKF  
Smithfield City  
Southwest Behavioral Health Center

Uintah County  
Unified Police Department of Greater Salt Lake  
Utah County Government  
Utah Valley University  
VECC  
WA State Department of Personnel  
Wasatch Pediatrics  
Washington County School District  
Weber County H.R.  
WEBER STATE UNIVERSITY  
West Valley City  
Zion National Park

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Benchmark Job Listing

# Benchmark Job Listing

Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1001	11018	OFFICE TECHNICIAN II	Clerical and Related	Administrative, Fiscal, Office & Data Processing
1002	11020	OFFICE SPECIALIST I	Clerical and Related	Administrative, Fiscal, Office & Data Processing
1003	11054	ADMINISTRATIVE ASSISTANT	Clerical and Related	Administrative, Fiscal, Office & Data Processing
1004	11810	GENERAL SERVICES SUPERVISOR	Clerical and Related	Administrative, Fiscal, Office & Data Processing
1005	11818	MAIL CLERK II	Clerical and Related	Administrative, Fiscal, Office & Data Processing
1006	12004	COMPUTER SUPPORT SPECIALIST II	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1007	12010	COMPUTER SUPPORT SUPERVISOR	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1008	12454	TECHNICAL SUPPORT SPEC II	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1009	12464	INFORMATION TECHNOLOGY DIRECTOR	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1010	12468	IT ANALYST II	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1011	12486	INFORMATION TECHNOLOGY MANAGER II	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1012	12612	TELECOMMUNICATIONS SPECIALIST II	Data Processing and Related	Administrative, Fiscal, Office & Data Processing
1013	14002	ACCOUNTING TECHNICIAN II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1014	14104	PAYROLL TECHNICIAN II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1015	14214	FINANCIAL ANALYST II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1016	14216	FINANCIAL ANALYST III	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1017	14218	FINANCIAL MANAGER I	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1018	14230	CONTRACT/GRANT ANALYST I	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1019	14244	ADMINISTRATIVE SERVICES MANAGER	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1020	14290	STATE ACCOUNTANT	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1021	14320	FINANCE DIRECTOR	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1022	14331	DIRECTOR, DIVISION OF FINANCE	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1023	14422	AUDITOR II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1024	14474	DIRECTOR, INTERNAL AUDIT	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1025	14600	RETAIL SALES CLERK I	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1026	14602	RETAIL SALES CLERK II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1027	14753	FINANCIAL INSTITUTIONS EXAMINER II	Fiscal Accounting and Examining	Administrative, Fiscal, Office & Data Processing
1028	15255	SENIOR HUMAN RESOURCES ANALYST	Human Resources and Related	Administrative, Fiscal, Office & Data Processing
1029	15290	HUMAN RESOURCES TECHNICIAN	Human Resources and Related	Administrative, Fiscal, Office & Data Processing
1030	15506	TRAINER II	Human Resources and Related	Administrative, Fiscal, Office & Data Processing

# Benchmark Job Listing

Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1031	16033	RESEARCH ANALYST	Research and Statistics	Administrative, Fiscal, Office & Data Processing
1032	16038	SENIOR RESEARCH ANALYST	Research and Statistics	Administrative, Fiscal, Office & Data Processing
1033	16058	RESEARCH CONSULTANT II	Research and Statistics	Administrative, Fiscal, Office & Data Processing
1034	17008	FACILITIES COORDINATOR III	State Planning, Programs and Facilities	Administrative, Fiscal, Office & Data Processing
1035	17022	DIRECTOR, DFCM	State Planning, Programs and Facilities	Administrative, Fiscal, Office & Data Processing
1036	19366	PURCHASING AGENT II	Purchasing and Supply	Administrative, Fiscal, Office & Data Processing
1037	19390	DIRECTOR, DIVISION OF PURCHASING	Purchasing and Supply	Administrative, Fiscal, Office & Data Processing
1038	19394	PURCHASING TECHNICIAN II	Purchasing and Supply	Administrative, Fiscal, Office & Data Processing
1039	20210	CLAIMS EXAMINER II	Claims and Related	Administrative, Fiscal, Office & Data Processing
1040	20414	RISK MANAGEMENT CLAIMS ADJUSTER II	Claims and Related	Administrative, Fiscal, Office & Data Processing
1041	20420	STATE RISK PROGRAM ADMINISTRATOR	Claims and Related	Administrative, Fiscal, Office & Data Processing
1042	21000	INSURANCE SPECIALIST (INSURANCE LICENSING)	Insurance and Investments	Administrative, Fiscal, Office & Data Processing
1043	21035	DIVISION DIRECTOR PROPERTY & CASUALTY INSURANCE	Insurance and Investments	Administrative, Fiscal, Office & Data Processing
1044	22006	TAX/MOTOR VEHICLE TECHNICIAN II (Vehicle Registration)	Taxation and Collecting	Administrative, Fiscal, Office & Data Processing
1045	22014	MOTOR VEHICLE SUPERVISOR II	Taxation and Collecting	Administrative, Fiscal, Office & Data Processing
1046	22362	COMPLIANCE AGENT II	Taxation and Collecting	Administrative, Fiscal, Office & Data Processing
1047	22366	COLLECTION/COMPLIANCE SUPERVISOR	Taxation and Collecting	Administrative, Fiscal, Office & Data Processing
1048	22371	TAX COMPLIANCE MANAGER	Taxation and Collecting	Administrative, Fiscal, Office & Data Processing
1049	28033	LIBRARY TECHNICIAN II	Libraries, Archives, Fine Arts Museums	Education and Information
1050	28043	LIBRARIAN I	Libraries, Archives, Fine Arts Museums	Education and Information
1051	28202	ARCHIVIST II	Libraries, Archives, Fine Arts Museums	Education and Information
1052	28618	MUSEUM/HISTORICAL COLLECTIONS CURATOR	Libraries, Archives, Fine Arts Museums	Education and Information
1053	29006	INFORMATION SPECIALIST II	Public Information Related	Education and Information
1054	29031	PUBLIC INFORMATION OFFICER II	Public Information Related	Education and Information
1055	29055	DIRECTOR, PUBLIC AFFAIRS	Public Information Related	Education and Information
1056	30022	REHABILITATION DIVISION DIRECTOR	Vocational Rehabilitation	Education and Information
1057	30106	WORKFORCE SERVICES SPECIALIST II	Vocational Rehabilitation	Education and Information
1058	30112	REHABILITATION COUNSELOR II	Vocational Rehabilitation	Education and Information
1059	30148	DWS MANAGER II	Vocational Rehabilitation	Education and Information
1060	32014	MEDICAL DOCTOR (Physician)	Medical and Related	Public Health and Related

# Benchmark Job Listing

Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1061	32032	CHIEF MEDICAL EXAMINER	Medical and Related	Public Health and Related
1062	32171	PHARMACY DIRECTOR	Medical and Related	Public Health and Related
1063	32173	PHARMACY TECHNICIAN	Medical and Related	Public Health and Related
1064	32175	PHARMACIST	Medical and Related	Public Health and Related
1065	32344	CHILD NUTRITION SPECIALIST	Medical and Related	Public Health and Related
1066	32403	DIETICIAN II	Medical and Related	Public Health and Related
1067	32535	HEALTH PROGRAM MANAGER II	Medical and Related	Public Health and Related
1068	32560	EPIDEMIOLOGIST I	Medical and Related	Public Health and Related
1069	32670	CHILD CARE LICENSING SPECIALIST	Nursing and Related	Public Health and Related
1070	32832	VETERINARIAN	Medical and Related	Public Health and Related
1071	33367	DENTAL ASSISTANT I	Dental and Related	Public Health and Related
1072	33370	DENTIST	Dental and Related	Public Health and Related
1073	34000	LICENSED PRACTICAL NURSE	Nursing and Related	Public Health and Related
1074	34622	REGISTERED NURSE II	Nursing and Related	Public Health and Related
1075	34642	NURSE PRACTITIONER/CLINICAL NURSE SPECIALIST	Nursing and Related	Public Health and Related
1076	35006	LABORATORY TECHNICIAN II	Laboratory and Related	Public Health and Related
1077	35008	LABORATORY TECHNICIAN III	Laboratory and Related	Public Health and Related
1078	35352	CHEMIST/MICROBIOLOGIST II	Laboratory and Related	Public Health and Related
1079	35382	FORENSIC SCIENTIST II	Laboratory and Related	Public Health and Related
1080	35386	FORENSIC SCIENTIST MANAGER	Laboratory and Related	Public Health and Related
1081	36000	AUDIOLOGIST/SPEECH PATHOLOGIST I	Therapy and Related	Public Health and Related
1082	36362	RECREATIONAL THERAPIST II	Therapy and Related	Public Health and Related
1083	37012	SAFETY AND HEALTH OFFICER	Environment and Related	Public Health and Related
1084	37013	INDUSTRIAL HYGIENIST	Environment and Related	Public Health and Related
1085	37024	SAFETY/LOSS CONTROL COORDINATOR	Environment and Related	Public Health and Related
1086	37282	ENVIRONMENTAL MANAGER	Environment and Related	Public Health and Related
1087	37288	ENVIRONMENTAL SCIENTIST II	Environment and Related	Public Health and Related
1088	37300	ENVIRONMENTAL HEALTH SCIENTIST II	Environment and Related	Public Health and Related
1089	43008	ENGINEER III	Professional Engineer	Engineering
1090	43006	ENGINEER II	Professional Engineer	Engineering

# Benchmark Job Listing

Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1091	43012	ENGINEERING MANAGER I	Professional Engineer	Engineering
1092	43030	UDOT DISTRICT ENGINEER	Professional Engineer	Engineering
1093	43036	ENVIRONMENTAL ENGINEER II	Professional Engineer	Engineering
1094	43077	ENGINEERING MGR IV, UDOT	Professional Engineer	Engineering
1095	44002	ROADWAY OPERATIONS MANAGER I	Engineering Related	Engineering
1096	44005	TRANSPORTATION TECHNICIAN II	Engineering Related	Engineering
1097	44010	ENGINEERING TECHNICIAN II	Engineering Related	Engineering
1098	44012	ENGINEERING TECHNICIAN III	Engineering Related	Engineering
1099	44036	LAND SURVEYOR	Engineering Related	Engineering
1100	51004	GROUNDKEEPER II	Buildings and Grounds Maintenance	Mechanical, Construction, Trades, Warehouse
1101	51201	ARCHITECT	Buildings and Grounds Maintenance	Mechanical, Construction, Trades, Warehouse
1102	51614	JOURNEY MAINTENANCE/CONSTRUCTION SPECIALIST	Buildings and Grounds Maintenance	Mechanical, Construction, Trades, Warehouse
1103	52154	JOURNEY CARPENTER	Construction Trades and Related	Mechanical, Construction, Trades, Warehouse
1104	52304	JOURNEY PLUMBER	Mechanical Trades and Related	Mechanical, Construction, Trades, Warehouse
1105	52454	JOURNEY ELECTRICIAN	Construction Trades and Related	Mechanical, Construction, Trades, Warehouse
1106	52604	ELECTRONICS MAINTENANCE/REPAIR SPECIALIST	Construction Trades and Related	Mechanical, Construction, Trades, Warehouse
1107	53020	JOURNEY AUTO WORKER	Mechanical Trades and Related	Mechanical, Construction, Trades, Warehouse
1108	53254	JOURNEY WELDER	Mechanical Trades and Related	Mechanical, Construction, Trades, Warehouse
1109	53504	AIRCRAFT MECHANIC	Mechanical Trades and Related	Mechanical, Construction, Trades, Warehouse
1110	54302	JOURNEY HEATING & AIR CONDITIONING SPECIALIST	Heating Plant Operations	Mechanical, Construction, Trades, Warehouse
1111	56257	TRUCK DRIVER III	Equipment Operations	Mechanical, Construction, Trades, Warehouse
1112	56518	JOURNEY HEAVY EQUIPMENT OPERATOR	Equipment Operations	Mechanical, Construction, Trades, Warehouse
1113	58004	WAREHOUSE WORKER II	Warehouse and Stores	Mechanical, Construction, Trades, Warehouse
1114	60008	COMPLIANCE SPECIALIST III, AGRICULTURE	Agriculture	Natural Resources and Recreation
1115	60158	INSPECTOR III, AGRICULTURE	Agriculture	Natural Resources and Recreation
1116	60512	WEIGHTS AND MEASURES INSPECTOR II	Agriculture	Natural Resources and Recreation
1117	60520	STATE METROLOGIST	Agriculture	Natural Resources and Recreation
1118	63372	WILDLIFE COORDINATOR	Wildlife Resources	Natural Resources and Recreation
1119	63434	WILDLIFE BIOLOGIST II	Wildlife Resources	Natural Resources and Recreation
1120	63442	DIRECTOR, DIVISION OF WILDLIFE RESOURCES	Wildlife Resources	Natural Resources and Recreation

# Benchmark Job Listing

Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1121	64004	FORESTER II	Forestry and Lands	Natural Resources and Recreation
1122	64016	FIRE TECHNICIAN II	Forestry and Lands	Natural Resources and Recreation
1123	65508	GOLF PROFESSIONAL	Parks and Recreation	Natural Resources and Recreation
1124	68012	PROJECT GEOLOGIST	Parks and Recreation	Natural Resources and Recreation
1125	68022	GEOLOGIST	Parks and Recreation	Natural Resources and Recreation
1126	75002	FOOD SERVICE WORKER II	Food Services	Food, Laundry and Custodial Services
1127	76004	LAUNDRY WORKER/SEAMSTRESS	Laundry Services	Food, Laundry and Custodial Services
1128	77002	CUSTODIAN I	Custodial and Related	Food, Laundry and Custodial Services
1129	82014	FIRE SAFETY SPECIALIST II	Inspections and Investigations	Regulatory, Legal and Corrections
1130	82098	COMPLIANCE MANAGER	Inspections and Investigations	Regulatory, Legal and Corrections
1131	82100	ANTI-DISCRIMINATION AGENT	Inspections and Investigations	Regulatory, Legal and Corrections
1132	82276	MOTOR CARRIER SPECIALIST II	Inspections and Investigations	Regulatory, Legal and Corrections
1133	82852	ELEVATOR/BOILER INSPECTOR	Inspections and Investigations	Regulatory, Legal and Corrections
1134	83008	COMMUNICATIONS SPECIALIST (Public Safety Dispatcher)	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1135	83190	CRIMINAL INFORMATION TECH II	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1136	83282	DRIVER LICENSE EXAMINER	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1137	15315	HUMAN RESOURCE MANAGER II	Human Resources and Related	Administrative, Fiscal, Office & Data Processing
1138	83075	PARK RANGER II, POST	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1139	83124	OFFICER	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1140	83137	SERGEANT	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1141	83146	LAW ENFORCEMENT CHIEF	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1142	83155	CAPTAIN	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1143	83196	CRIMINAL INFORMATION SPECIALIST	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1144	83156	PARK MANAGER II	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1145	83164	DIRECTOR, DIVISION OF PARKS AND RECREATION	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1146	83454	EMERGENCY PREP PLANNER II	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1147	83727	AIRCRAFT PILOT	Public Safety and Emergency Services	Regulatory, Legal and Corrections
1148	85008	LEGAL/ENFORCEMENT COUNSEL II	Legal	Regulatory, Legal and Corrections
1149	85504	LEGAL SECRETARY	Legal	Regulatory, Legal and Corrections



# Benchmark Job Listing

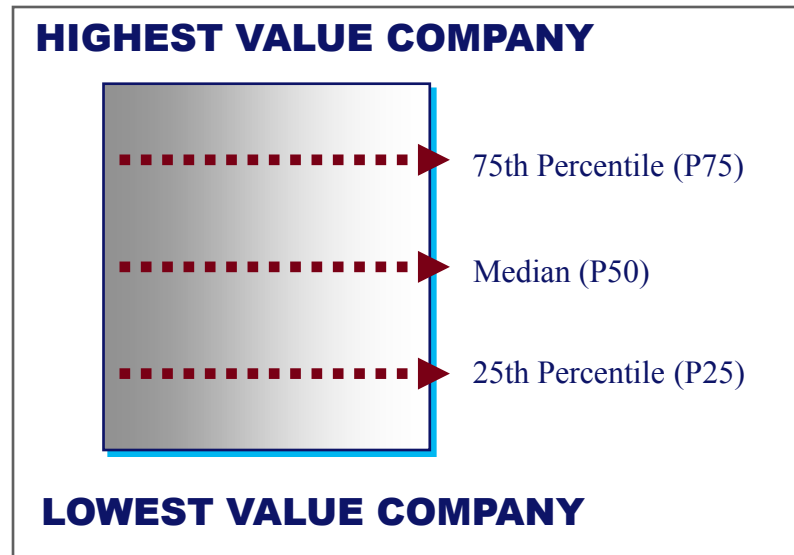
Survey Code	State of UT Job ID	Job Title	Job Family	Occupational Group
1150	86018	CORRL ADULT PROBATION/PAROLE OFFICER, POST	Corrections	Regulatory, Legal and Corrections
1151	86020	CORRL OFFICER, POST	Corrections	Regulatory, Legal and Corrections
1152	86094	CORRL CAPTAIN, POST	Corrections	Regulatory, Legal and Corrections
1153	86116	DIR, DIVISION OF ADULT PROBATION & PAROLE - DOC	Corrections	Regulatory, Legal and Corrections
1154	86508	JJS COUNSELOR II	Corrections	Regulatory, Legal and Corrections
1155	91026	CASEWORKER II	Family Assistance Services	Human Services
1156	91032	LICENSED CLINICAL THERAPIST	Family Assistance Services	Human Services
1157	91052	SOCIAL WORKER	Family Assistance Services	Human Services
1158	91078	DIRECTOR, DIVISION OF CHILD AND FAMILY SERVICES	Family Assistance Services	Human Services
1159	92010	PSYCHOLOGIST	Mental Health Services	Human Services
1160	92258	PSYCHIATRIC/DEVELOPMENTAL TECHNICIAN	Mental Health Services	Human Services
1161	93006	OCCUPATIONAL THERAPIST	Disabled Services	Human Services
1162	93352	PHYSICAL THERAPIST	Disabled Services	Human Services

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# Benefits Valuation Methodology

# Methodology: Comparator Database and Market Level

- Marketplace data references for this report were drawn from the Hay Group Benefits Database. The comparator organizations valued by the Hay Methodology in this report include Utah organizations contained in the 2011 database plus select Central States. Refer to Appendix D for comparator group information.
- The selected comparator organizations' benefit programs are ranked according to the following percentile measures:
  - 75% (P75) is a “high-end” measure
  - 25% (P25) is a “low-end” measure
  - Median (P50) is a mid-market measure



# Methodology: Hay Benefit Valuation Methodology

- Hay Group utilizes a proprietary actuarial valuation methodology to evaluate benefit plans in terms of the cash equivalence of the benefits.
- In establishing a program's overall market competitiveness the Hay Benefit Valuation model uses "standard cost assumptions", instead of a company's specific costs, which eliminates the impact of such cost variables as demographics, geography, funding method, or purchasing power, etc.
- The utilization of "standard or common cost assumptions" provides a uniform quantitative evaluation method which produces values based solely on the level of the benefit provided.
- The valuation model places a relative value on each specific feature of a benefit program. The value for each plan is then compiled to produce an overall program value appropriate for market comparison. In general, the more generous a particular feature is the higher the relative value.

# Methodology: Hay Benefit Valuation Methodology

## The valuation method is applied to a full range of employee benefits including:

- Healthcare Insurance (medical, dental, RX, vision, physical exams);
- Retirement Plans (defined benefit and defined contribution plans);
- Death Benefits (employer paid and voluntary life insurance plans);
- Disability and Sick Leave (sick leave, short-term, long-term disability plans); and
- Other benefits such as Tuition Reimbursement, Flex Plans, Statutory Benefits, etc.

Benefit values are calculated on an “Employer-paid” basis. Employer- paid benefit values are discounted to reflect the relationship of any required employee contributions to the program’s total value. For fully employee-paid plans, the discount is 95% (some value remains due to such things as group purchasing power, etc.). For fully employer-paid plans, there is no discount, and for cost shared plans, a pro-ration is applied.

# Methodology: Internal Equity

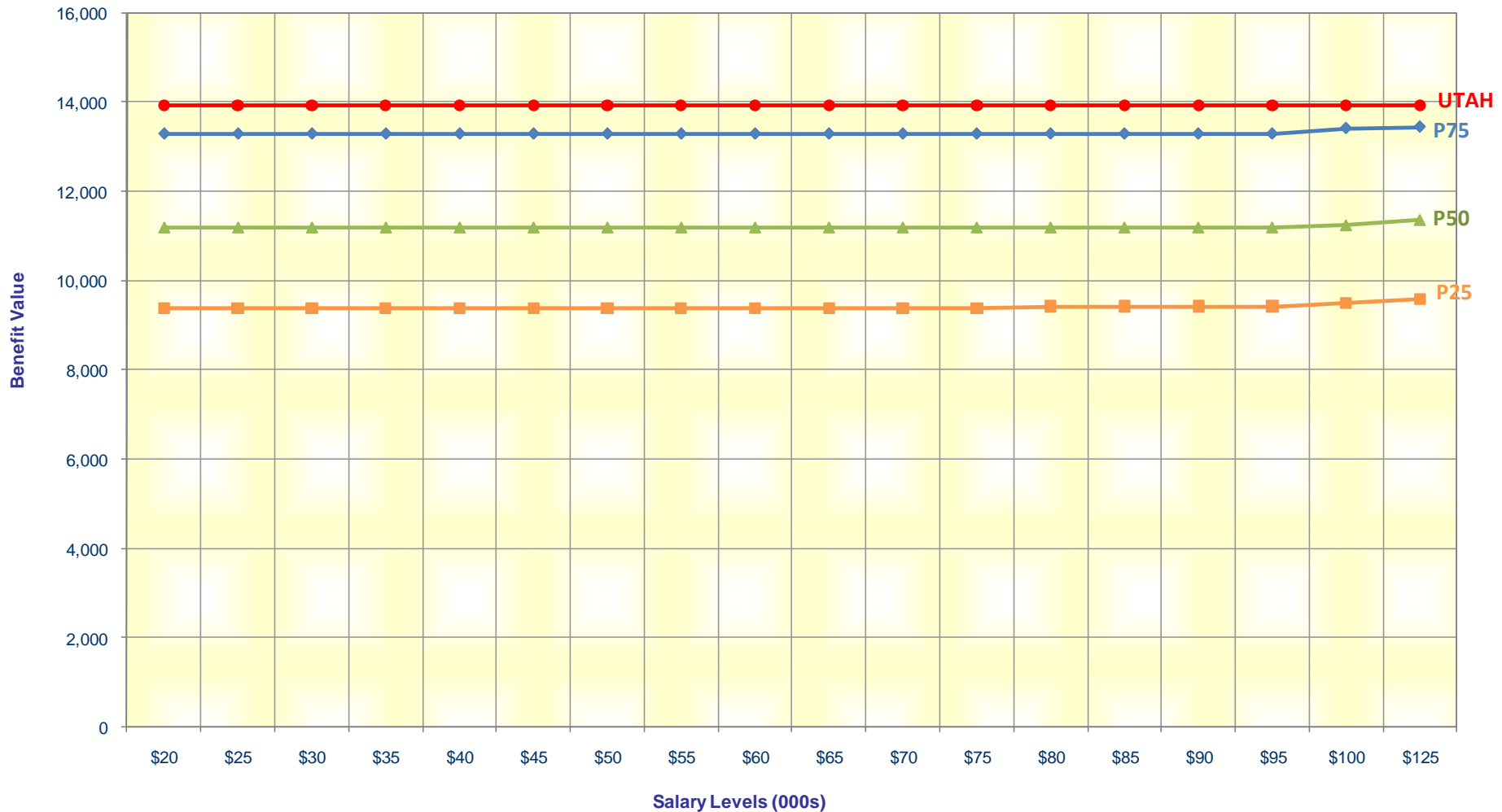
- Internal equity is the inter-relationship between reward opportunities within an organization. Many benefit plans (death benefits, disability, retirement, etc.) have features or benefit levels that are related to salary. Internal equity is achieved in a benefit program when the relationships between the benefit level and the employee salary are consistent within each employee population (Note: While benefit program differences can often be found between employee classes, most organizations provide consistent policies within a class).
- Organizations that wish to achieve internal equity within a benefit plan typically establish benefit levels that are based on uniform salary multiples (i.e. death benefits of one times salary or disability income replacement level of 60% of salary).
- In order to observe the internal equity of an employee benefits program, benefit values are typically illustrated at several salary levels. For this review of benefits, values are shown for salaries from \$20,000 to \$125,000.

E

BVC Charts – Hay Group Market  
(UT)

# Benefit Value Charts – Hay Group Market

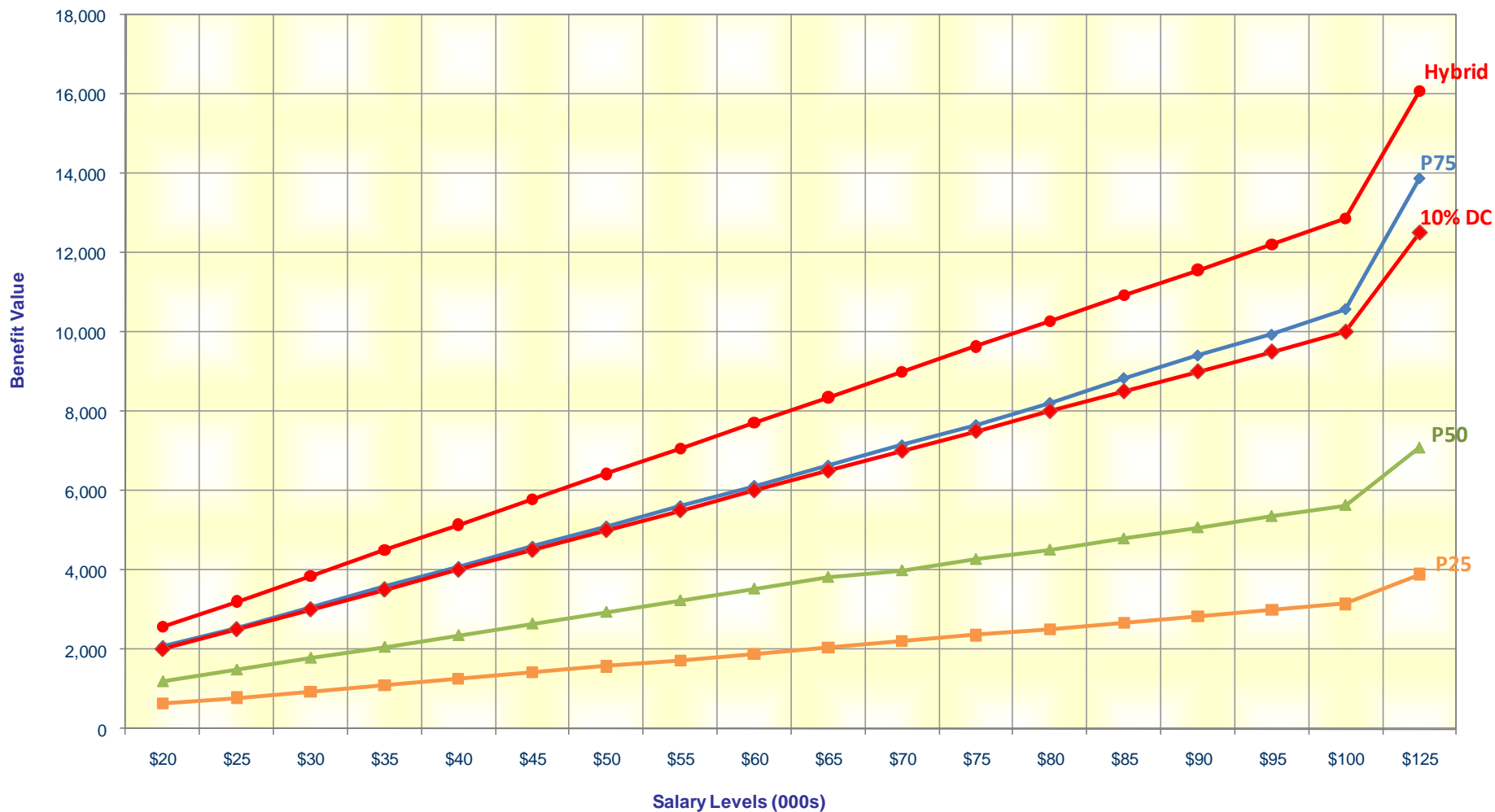
EMPLOYER PAID HEALTH CARE VALUES – Salary Levels \$20,000 - \$125,000





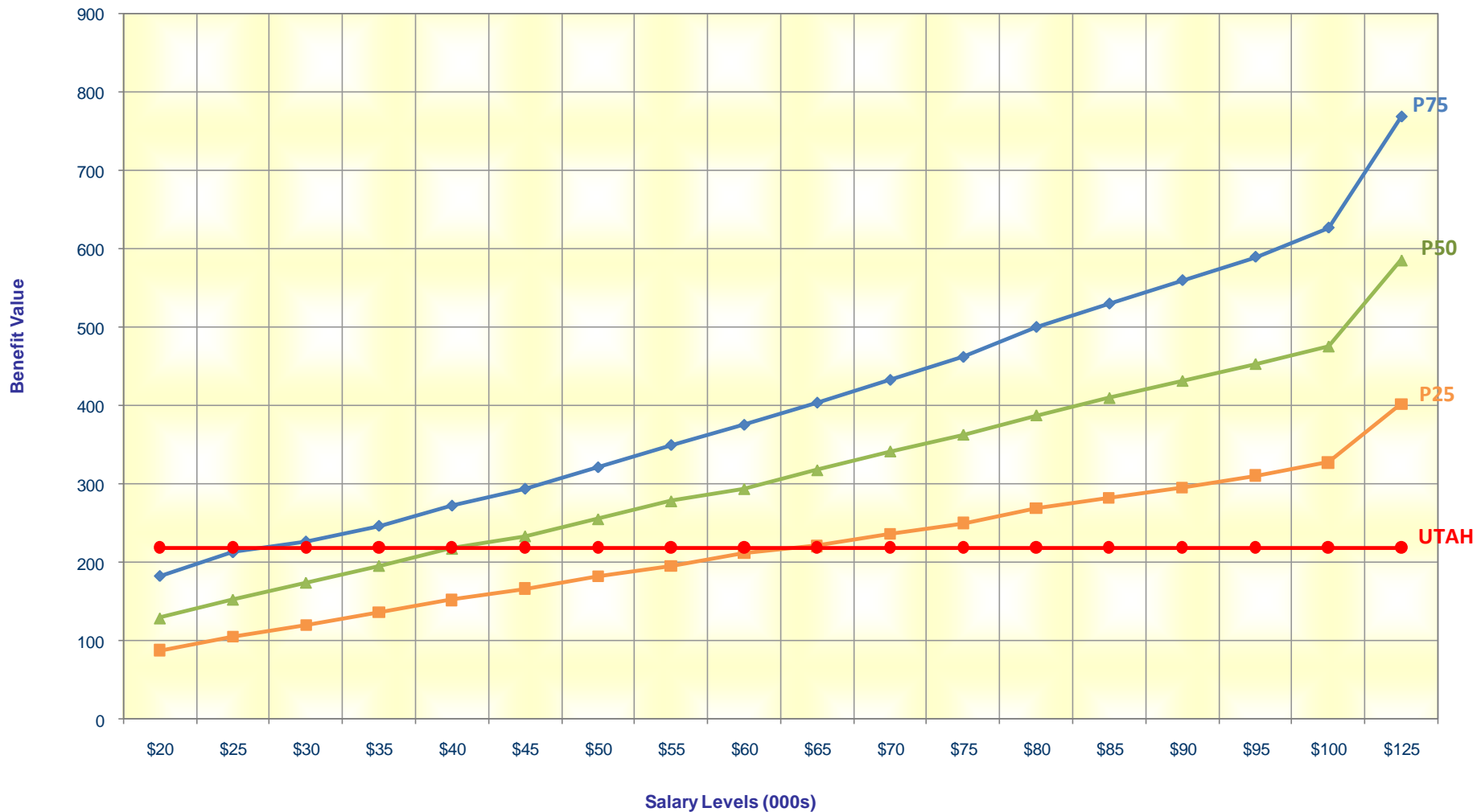
# Benefit Value Charts – Hay Group Market

EMPLOYER PAID RETIREMENT VALUES – Salary Levels \$20,000 - \$125,000



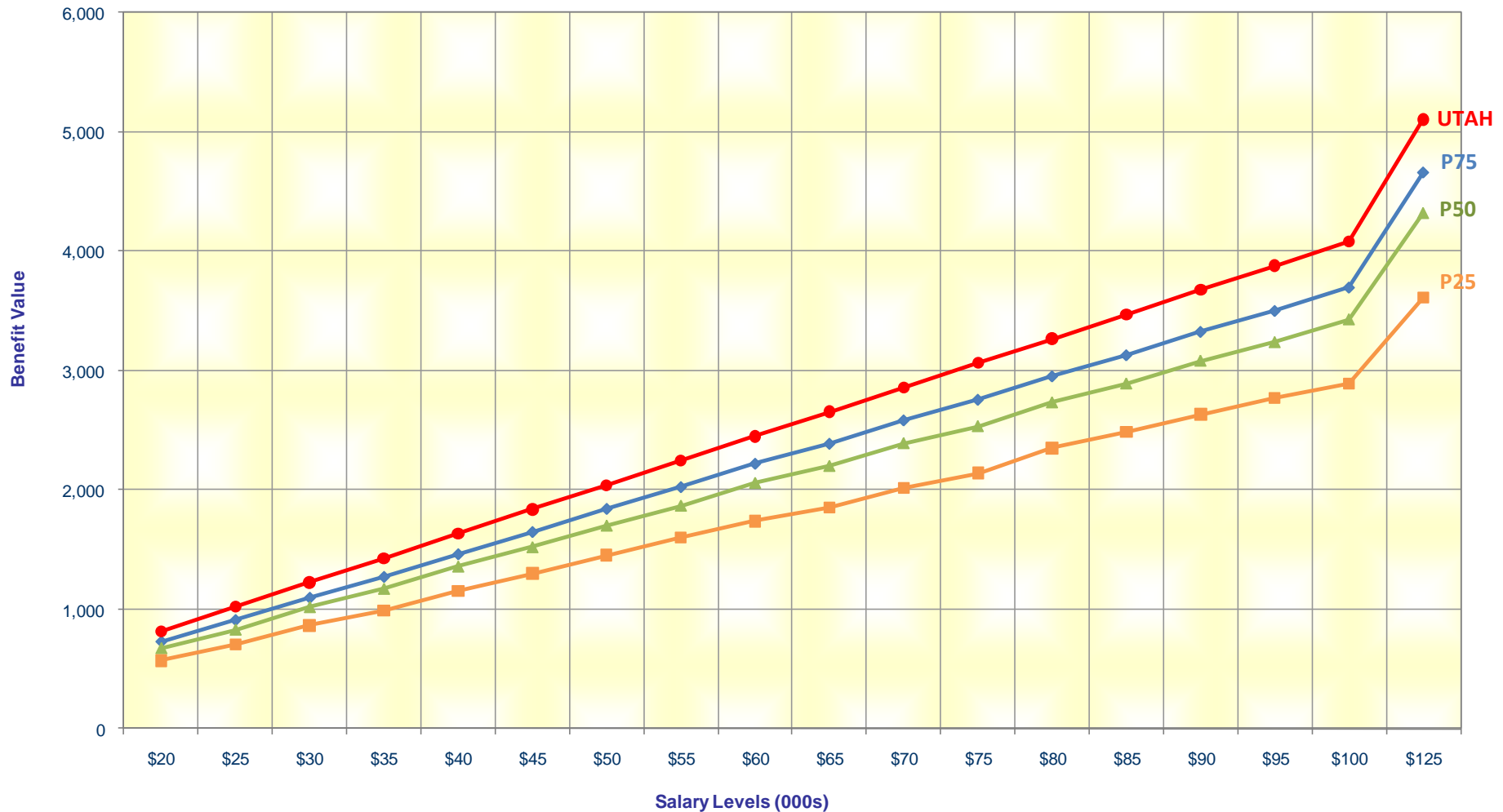
# Benefit Value Charts – Hay Group Market

EMPLOYER PAID DEATH BENEFIT VALUES – Salary Levels \$20,000 - \$125,000



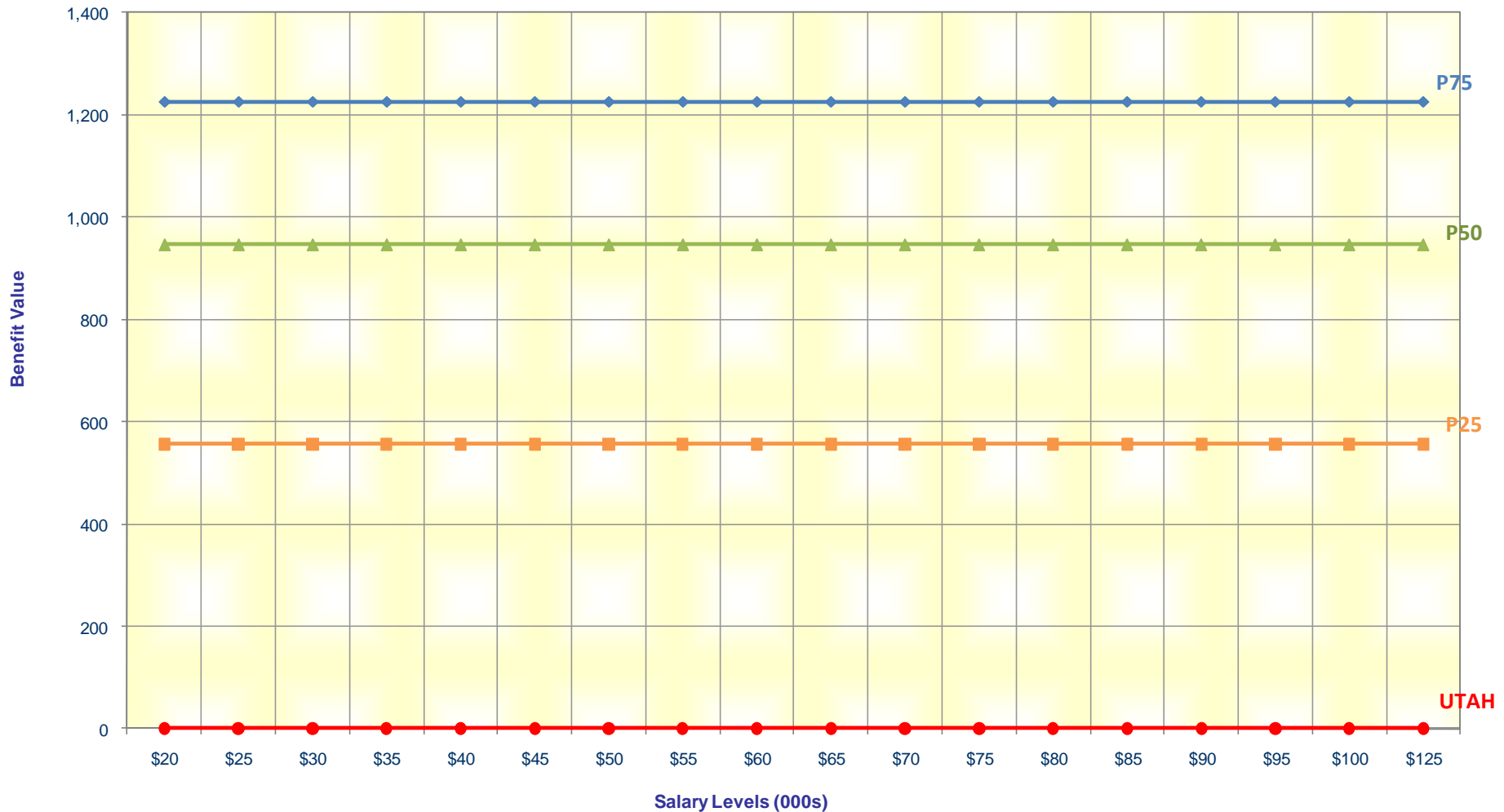
# Benefit Value Charts – Hay Group Market

EMPLOYER PAID DISABILITY VALUES – Salary Levels \$20,000 - \$125,000



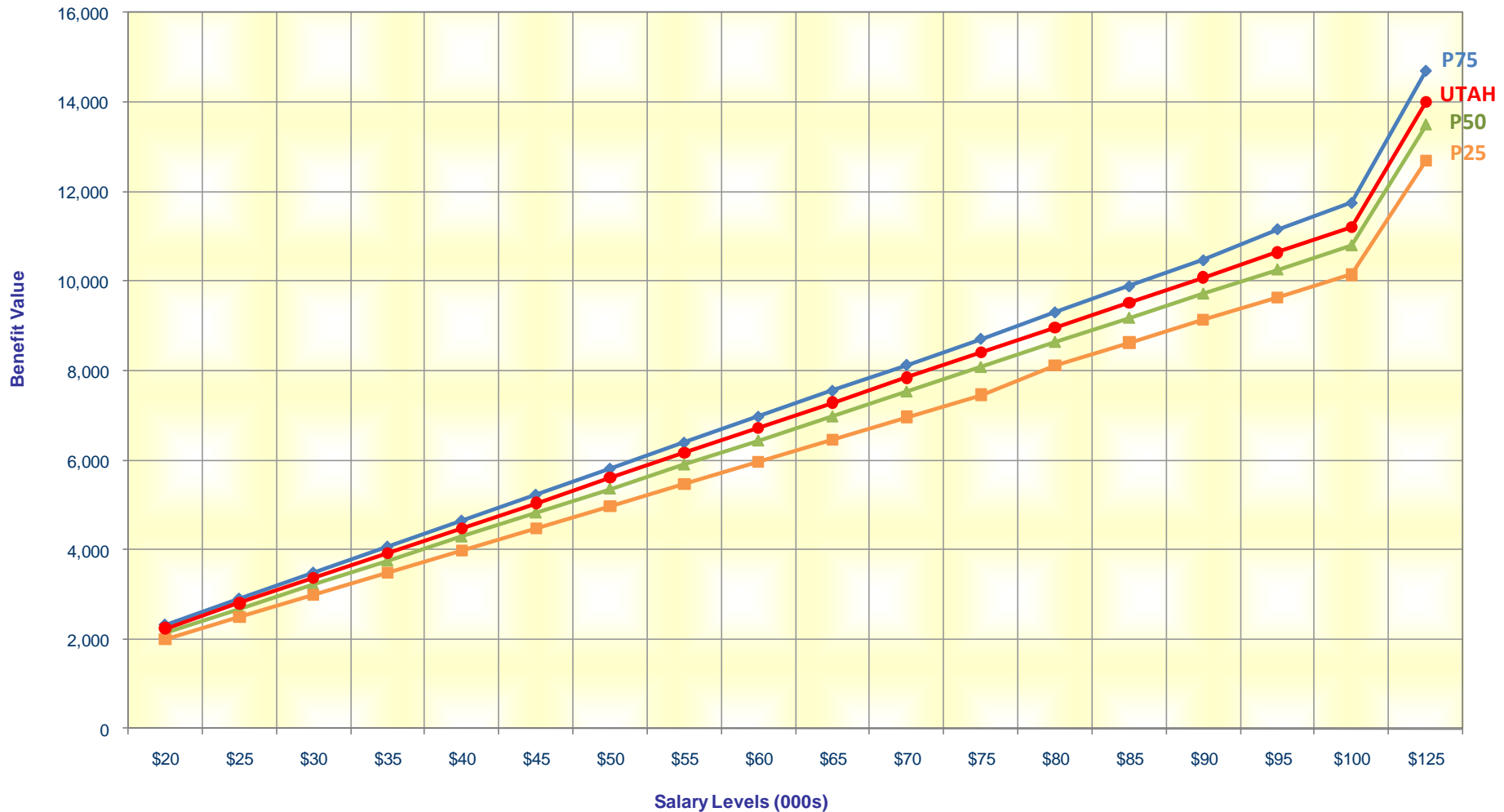
# Benefit Value Charts – Hay Group Market

EMPLOYER PAID OTHER BENEFITS VALUES – Salary Levels \$20,000 - \$125,000



# Benefit Value Charts – Hay Group Market

EMPLOYER PAID LEAVE BENEFIT VALUES – Salary Levels \$20,000 - \$125,000

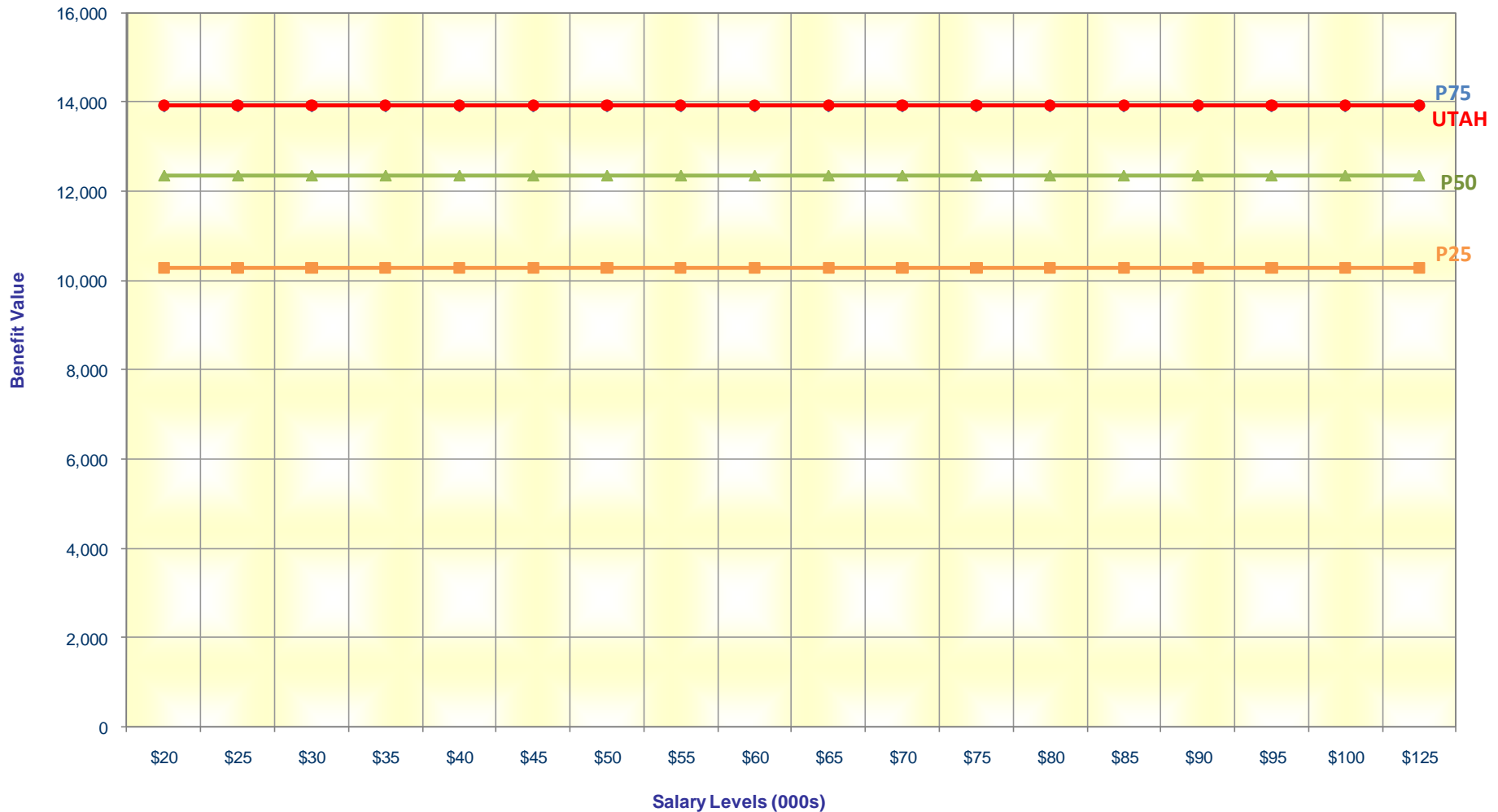


F

# BVC Charts – Central States Market

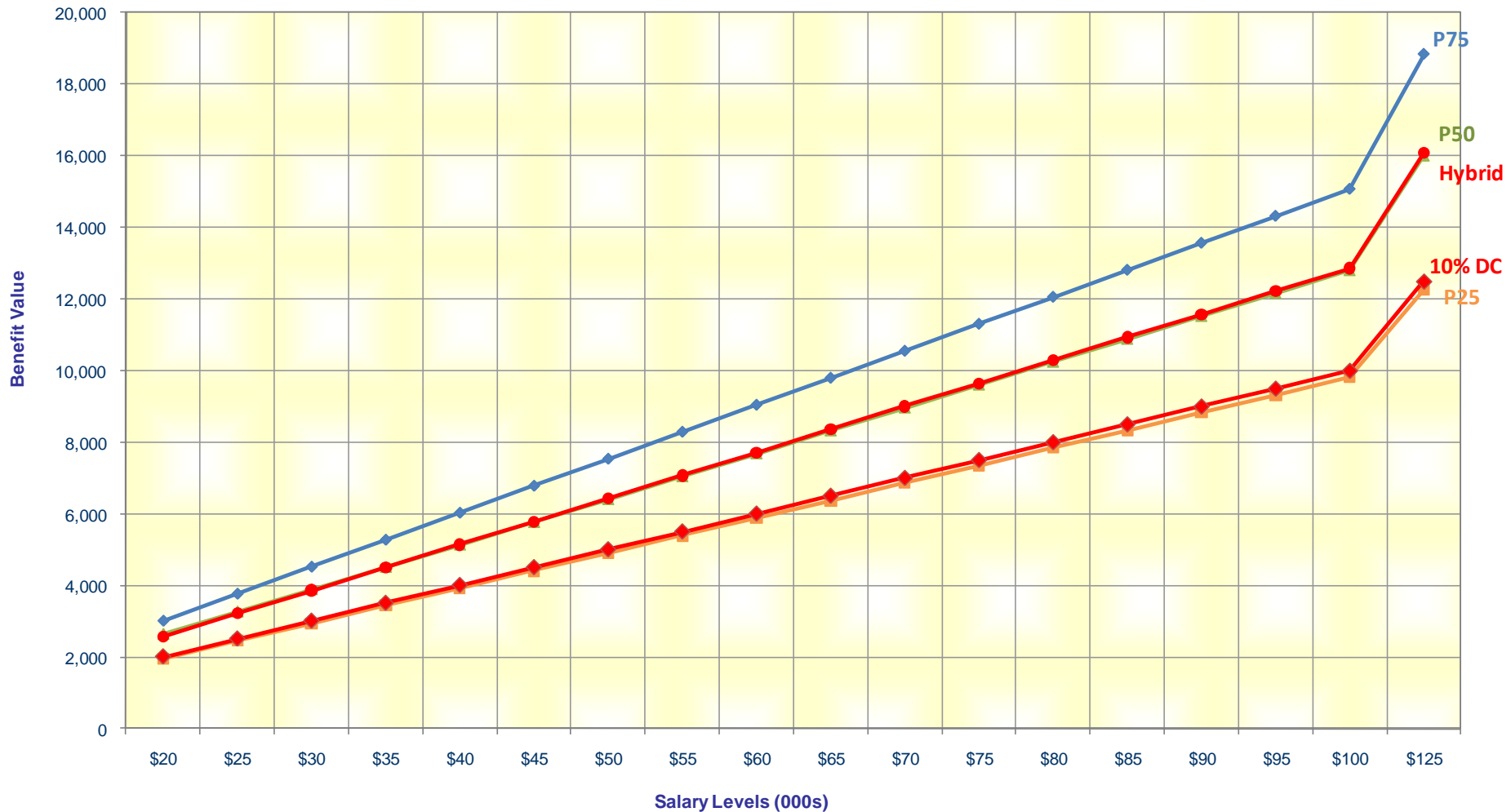
# Benefit Value Charts – Central States Market

EMPLOYER PAID HEALTH CARE VALUES – Salary Levels \$20,000 - \$125,000



# Benefit Value Charts – Central States Market

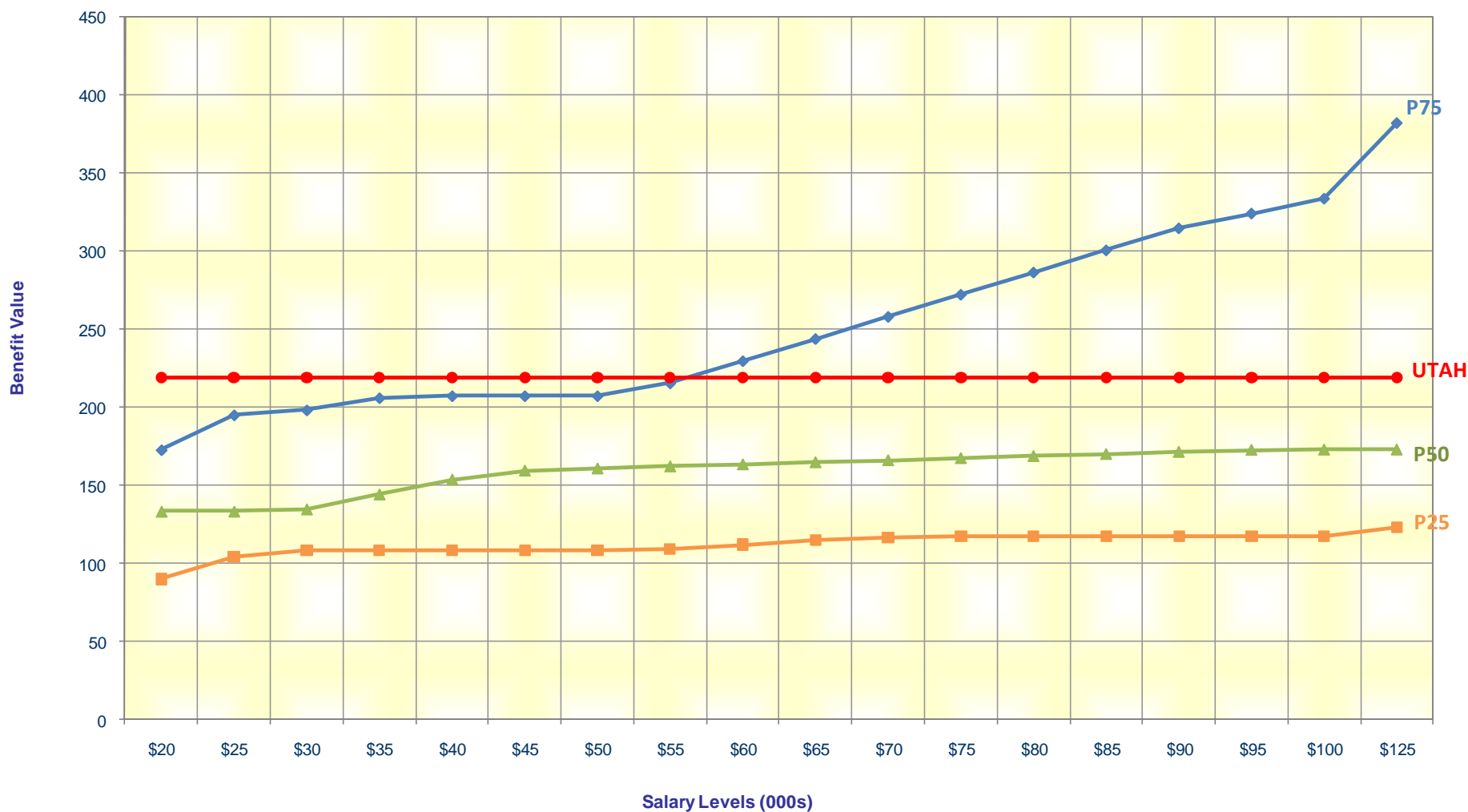
EMPLOYER PAID RETIREMENT VALUES – Salary Levels \$20,000 - \$125,000





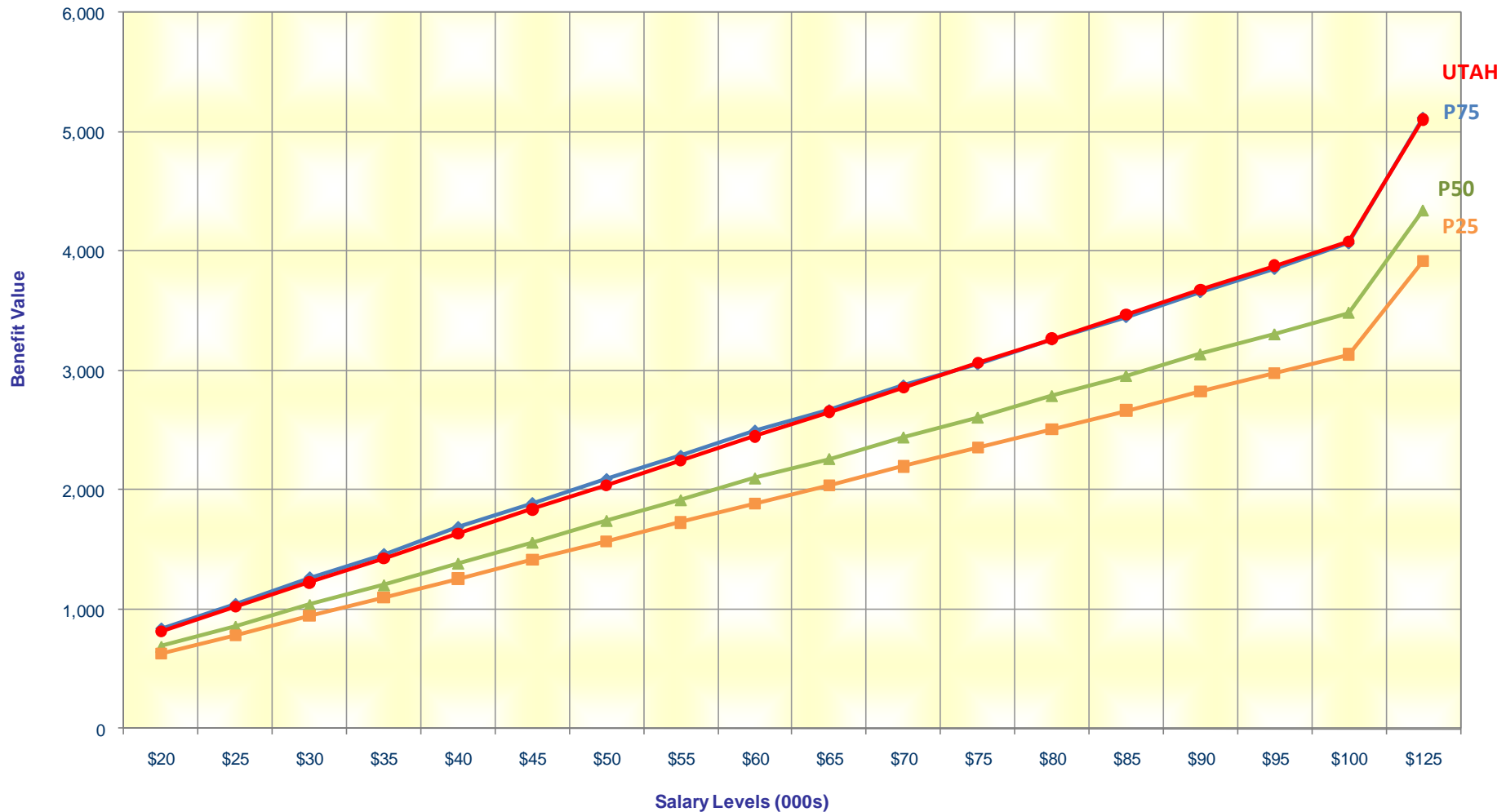
# Benefit Value Charts – Central States Market

EMPLOYER PAID DEATH BENEFIT VALUES – Salary Levels \$20,000 - \$125,000



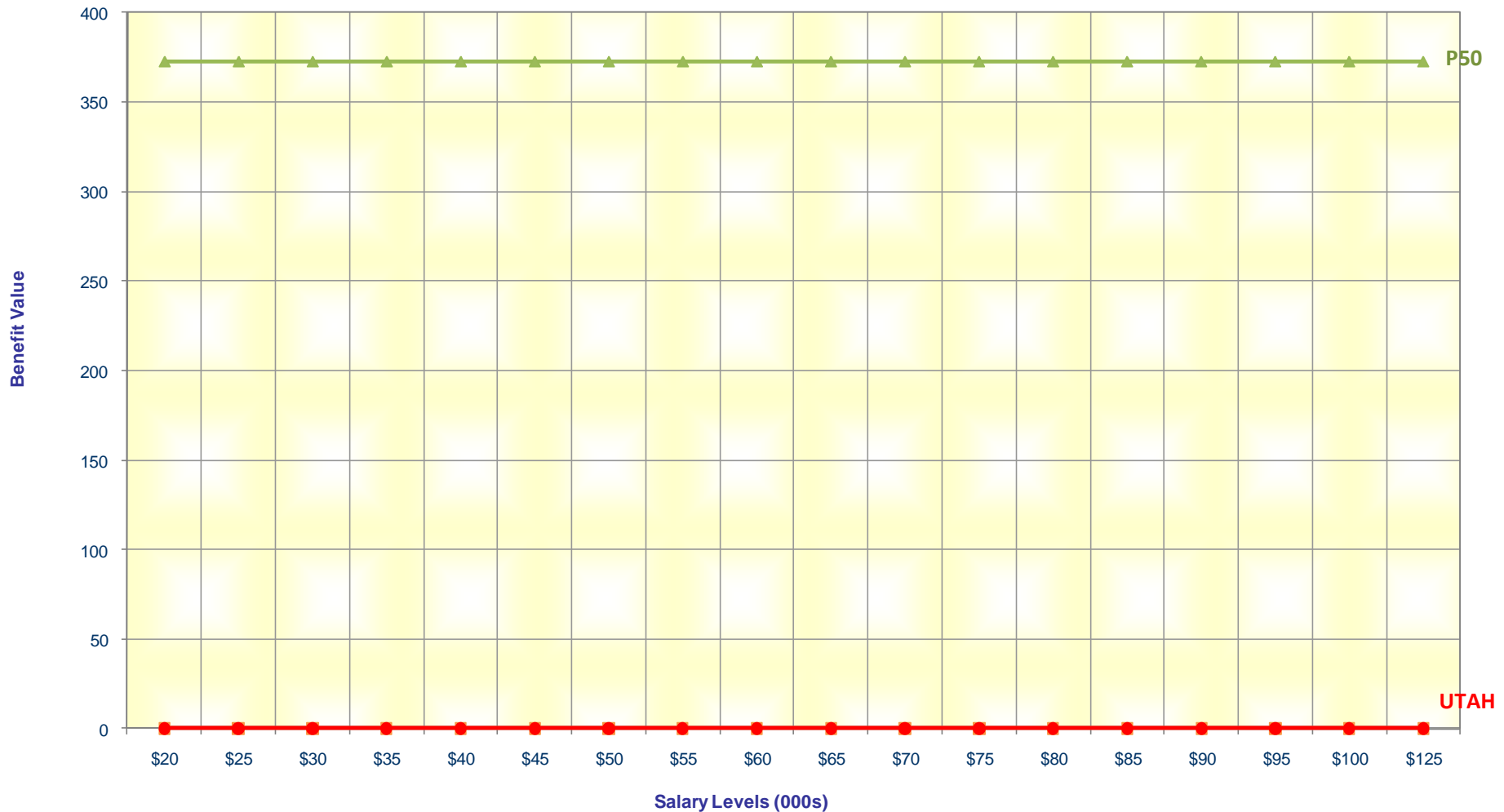
# Benefit Value Charts – Central States Market

EMPLOYER PAID DISABILITY VALUES – Salary Levels \$20,000 - \$125,000



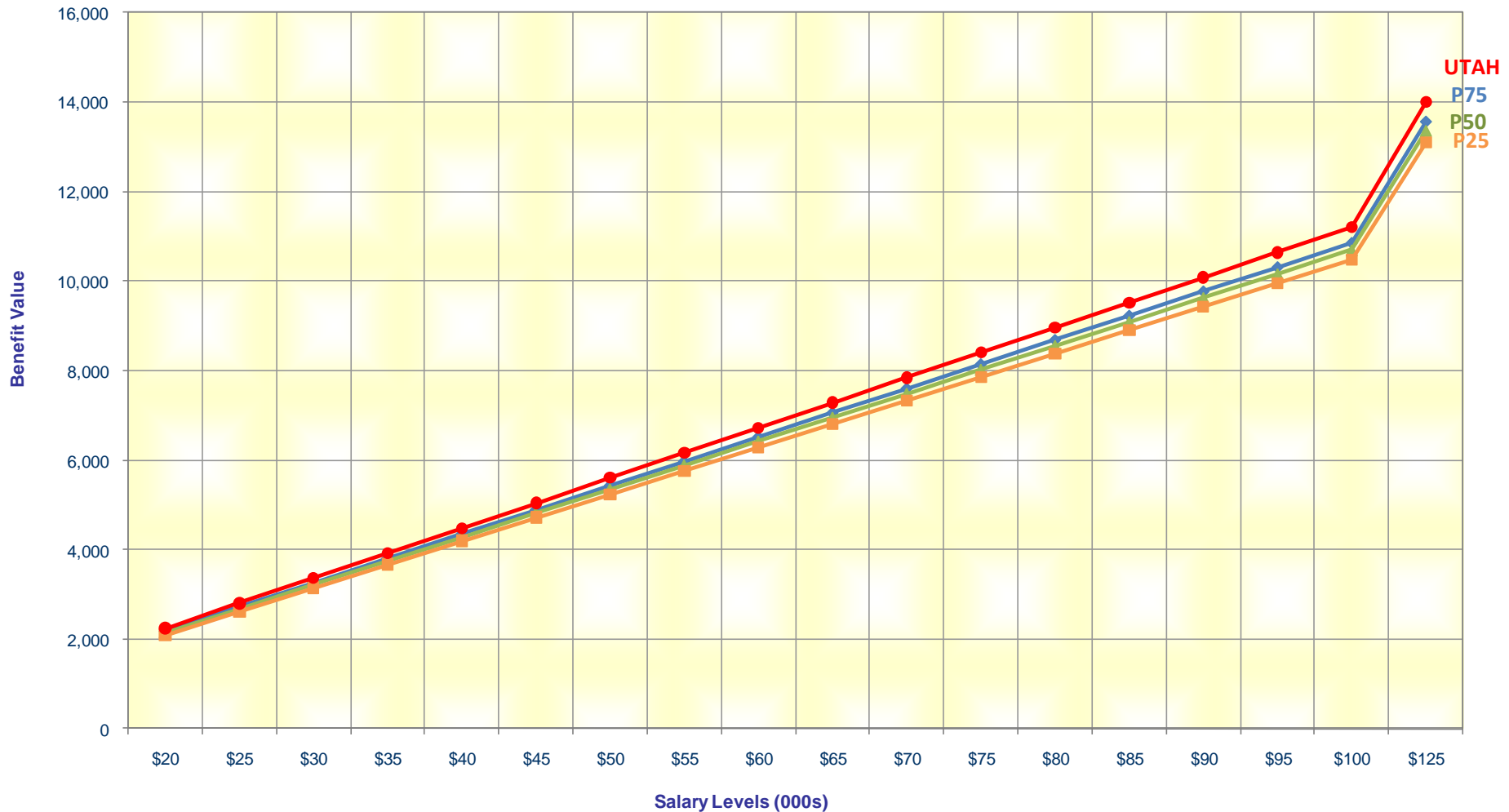
# Benefit Value Charts – Central States Market

EMPLOYER PAID OTHER BENEFITS VALUES – Salary Levels \$20,000 - \$125,000



# Benefit Value Charts – Central States Market

EMPLOYER PAID LEAVE BENEFIT VALUES – Salary Levels \$20,000 - \$125,000

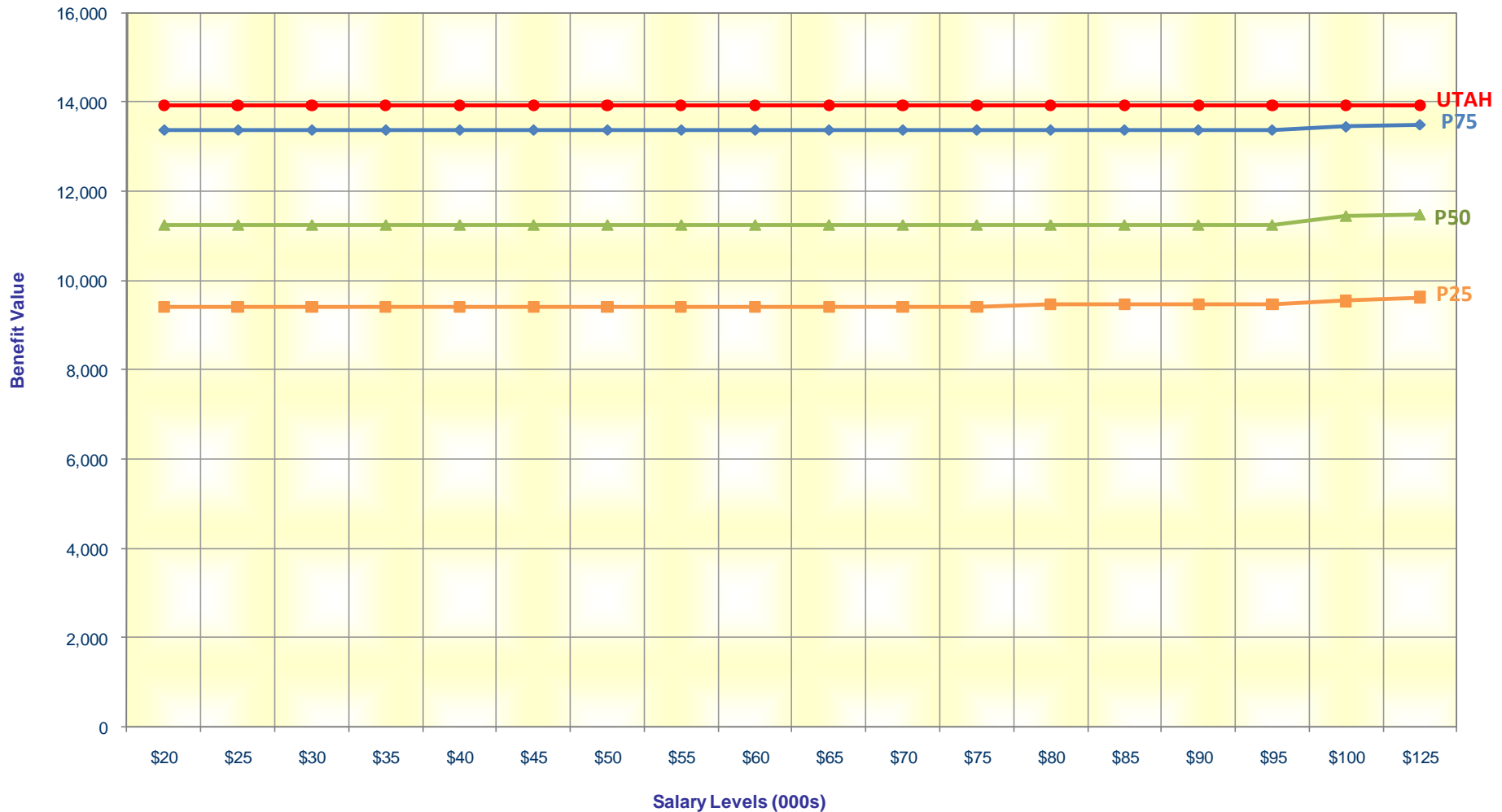


G

BVC Charts – Combined Market

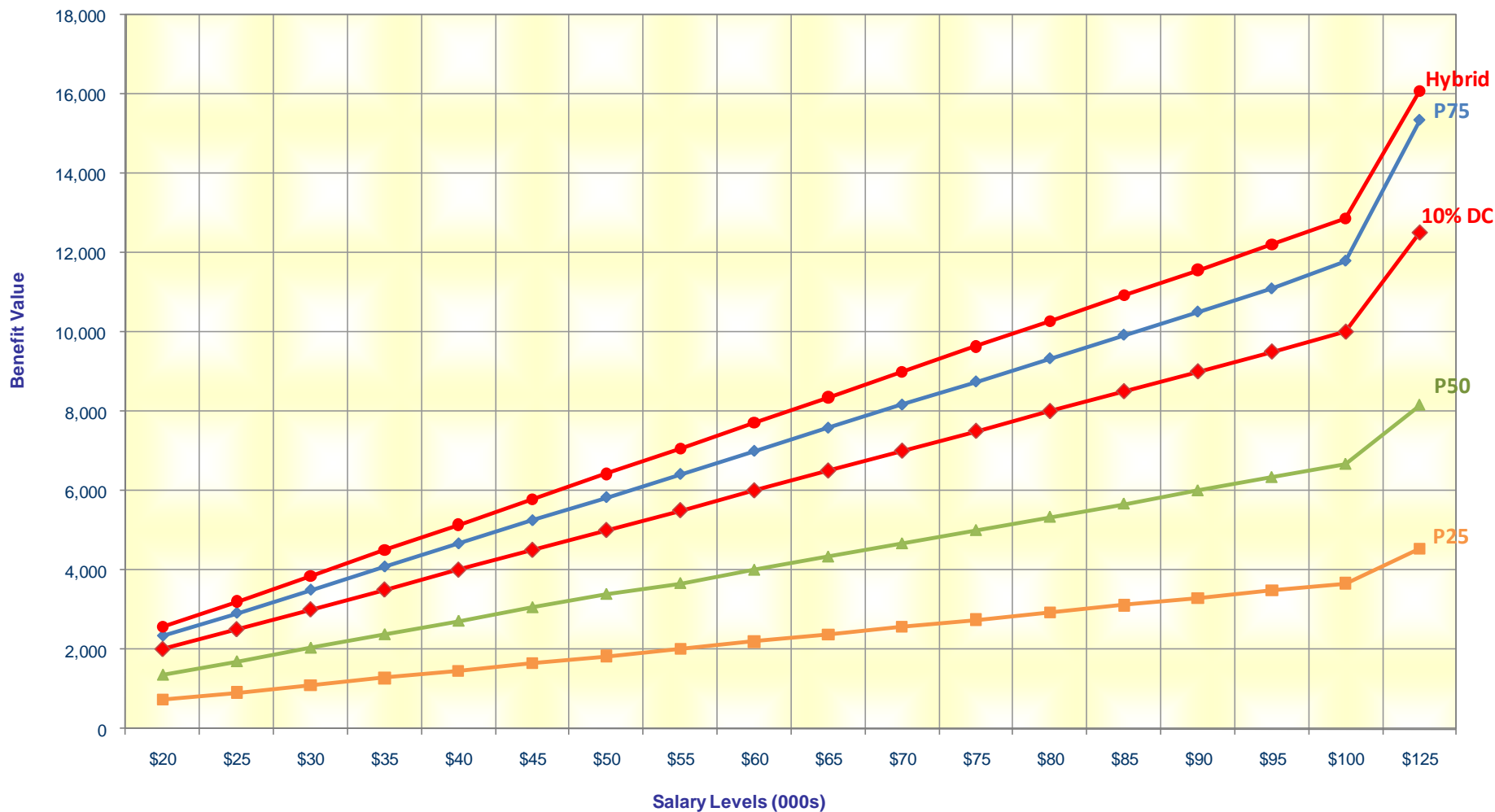
# Benefit Value Charts – Combined Market

EMPLOYER PAID HEALTH CARE VALUES – Salary Levels \$20,000 - \$125,000



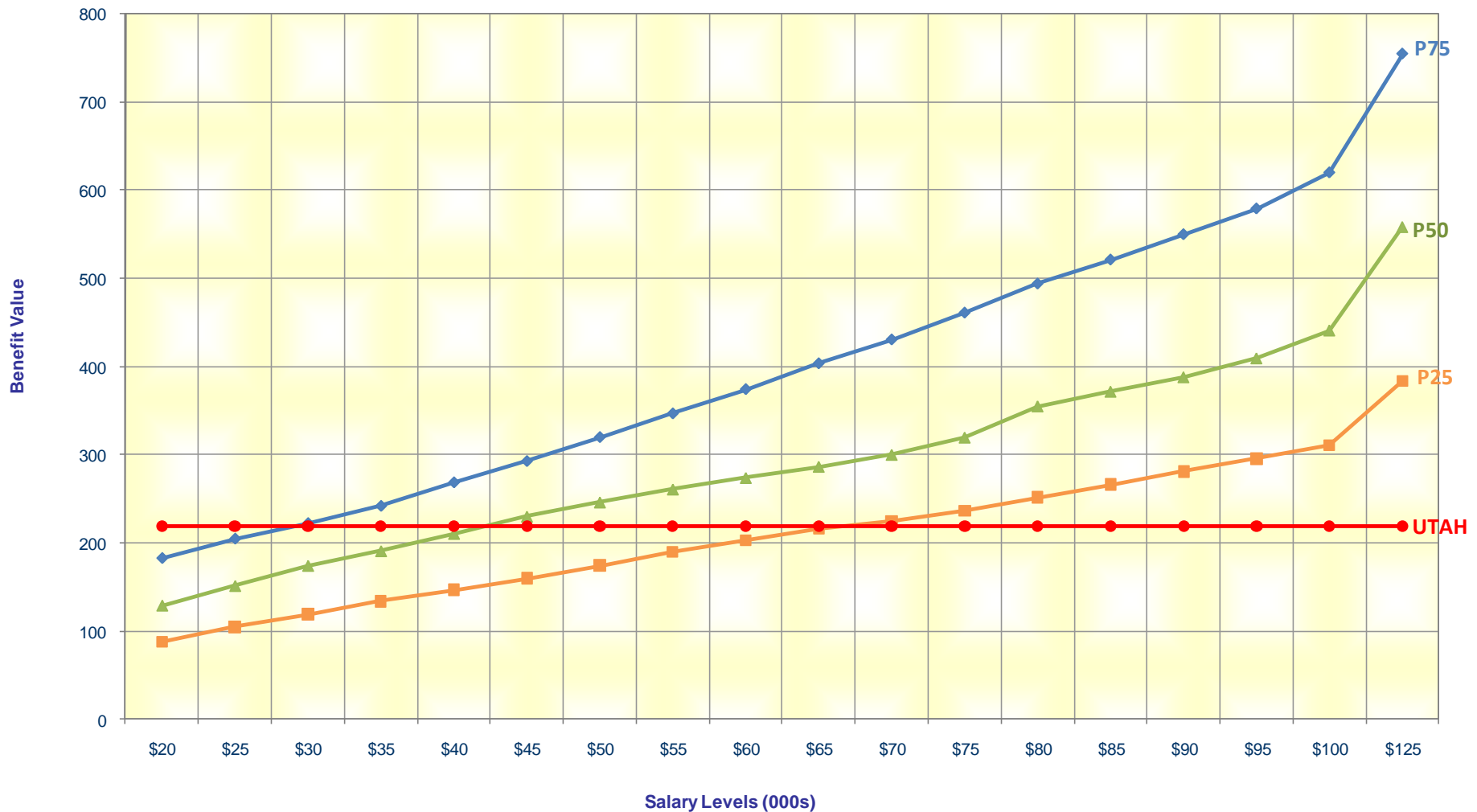
# Benefit Value Charts – Combined Market

EMPLOYER PAID RETIREMENT VALUES – Salary Levels \$20,000 - \$125,000



# Benefit Value Charts – Combined Market

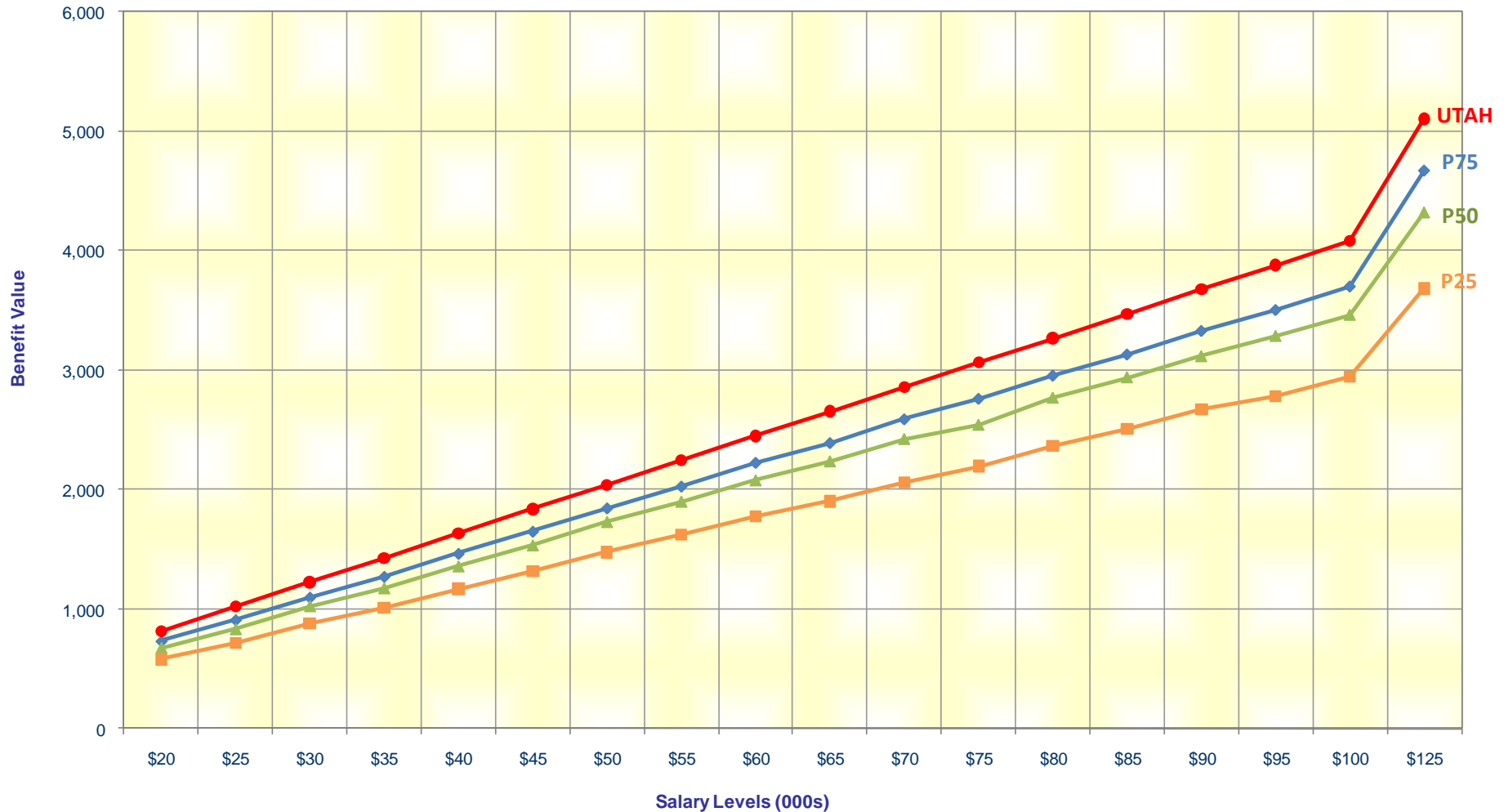
EMPLOYER PAID DEATH BENEFIT VALUES – Salary Levels \$20,000 - \$125,000





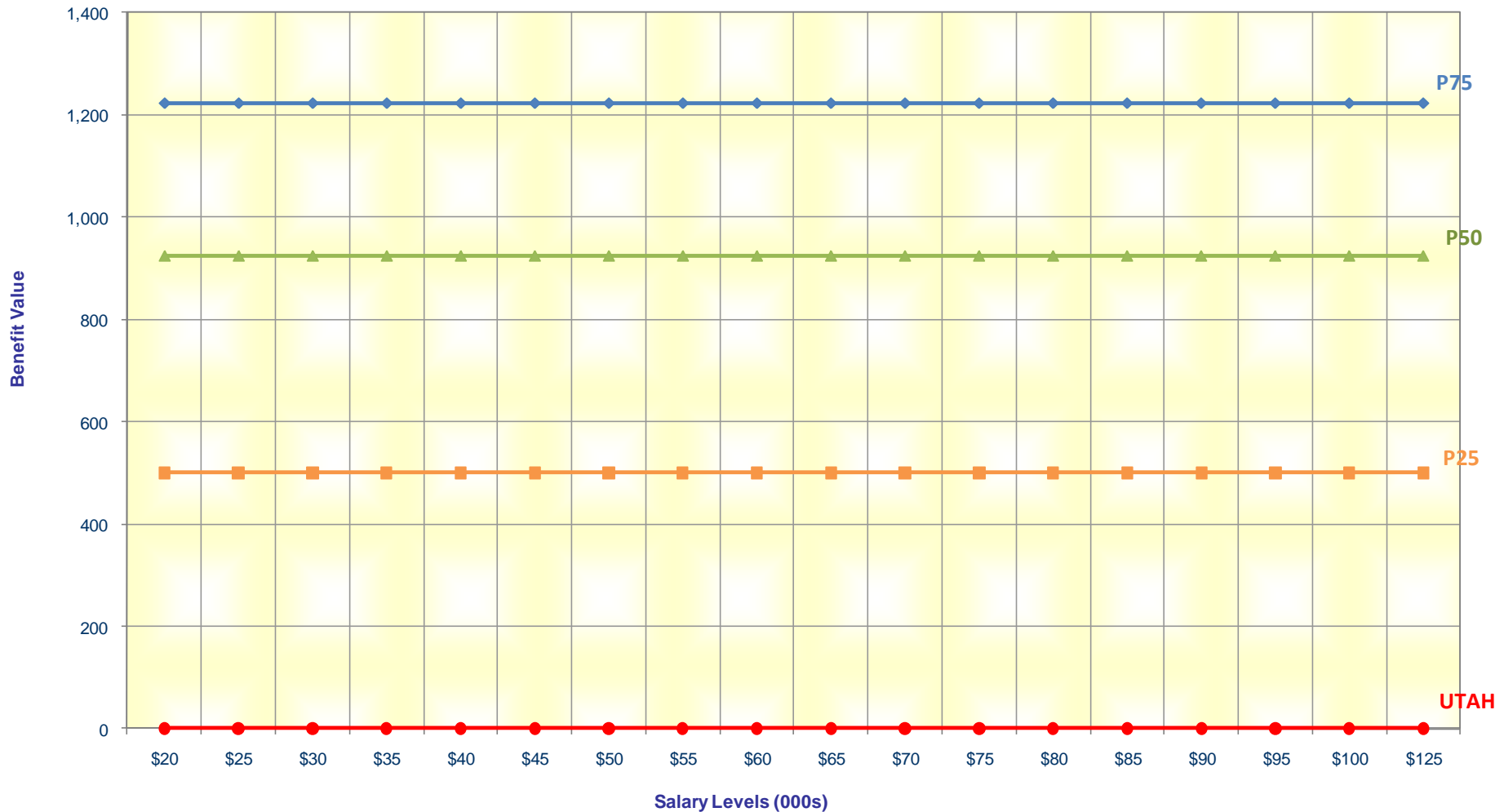
# Benefit Value Charts – Combined Market

EMPLOYER PAID DISABILITY VALUES – Salary Levels \$20,000 - \$125,000



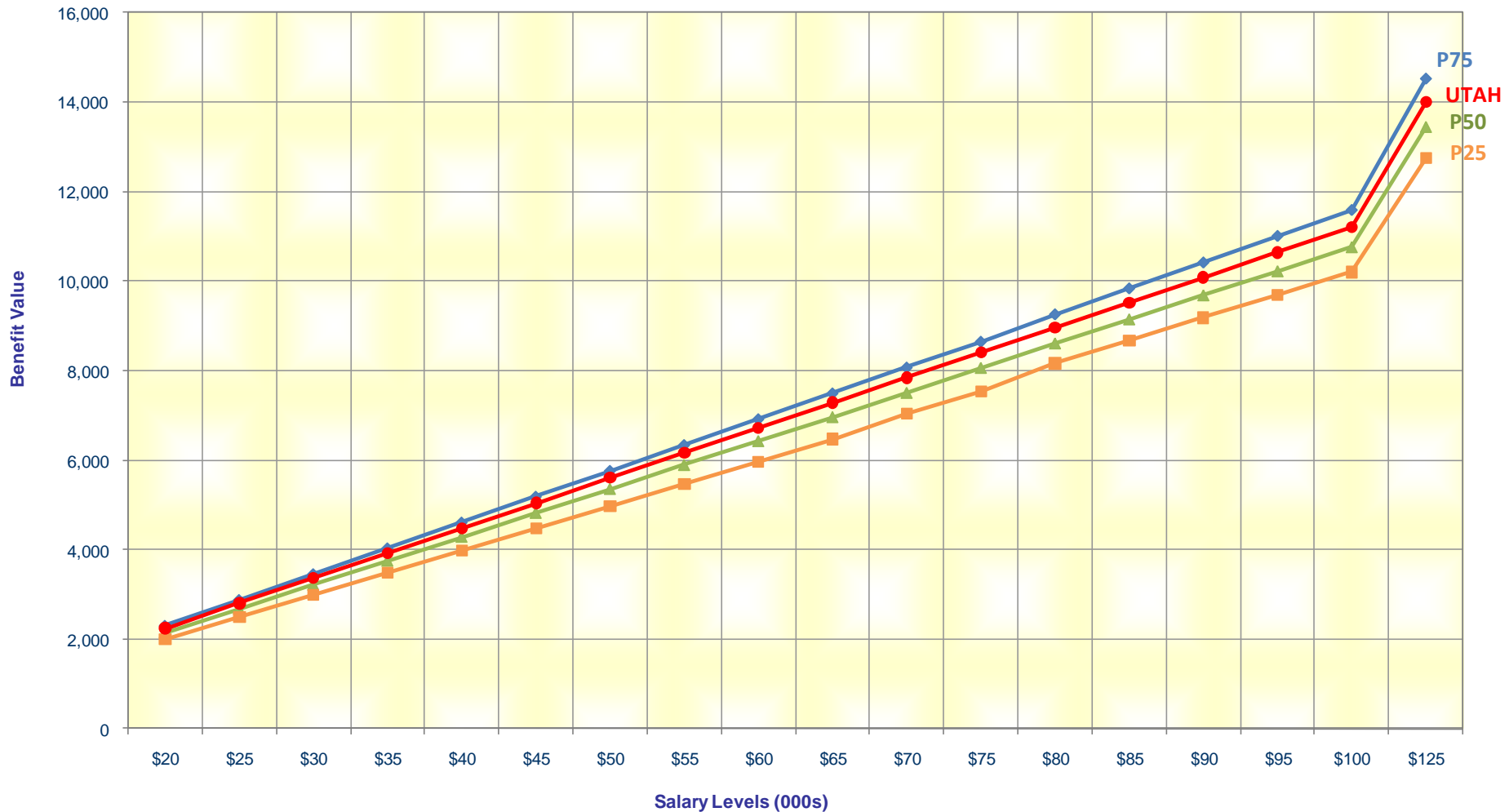
# Benefit Value Charts – Combined Market

EMPLOYER PAID OTHER BENEFITS VALUES – Salary Levels \$20,000 - \$125,000



# Benefit Value Charts – Combined Market

EMPLOYER PAID LEAVE BENEFIT VALUES – Salary Levels \$20,000 - \$125,000





# Benefits Prevalence of Practice Report

## SUMMARY

	Custom Survey Market		Central States Market		State of Utah
<b>DEATH BENEFITS</b>					
Basic Group Life	100	% have a plan	100	% have a plan	has a plan
Supplemental Group Life	96	% have a plan	93	% have a plan	has a plan
Dependent Group Life	96	% have a plan	86	% have a plan	has a plan
Group Survivor Income	6	% have a plan	7	% have a plan	no plan
Basic Accidental Death	92	% have a plan	93	% have a plan	has a plan
Supplemental Accidental Death	53	% have a plan	43	% have a plan	no plan
Business Travel Accident	64	% have a plan	10	% have a plan	no plan
<b>DISABILITY BENEFITS</b>					
Short Term Disability	100	% have a formal plan	100	% have a formal plan	has a plan
Long Term Disability	98	% have a plan	86	% have a plan	has a plan
<b>HEALTH CARE BENEFITS</b>					
Hospital/Medical Plan	100	% have a plan	100	% have a plan	has a plan
Retiree Coverage	48	% have a plan	92	% have a plan	has a plan
Separate Prescription Drug Plan	93	% have a plan	100	% have a plan	has a plan
Dental Coverage	100	% have a plan	100	% have a plan	has a plan
Vision Care	95	% have a plan	100	% have a plan	has a plan
Physical Examinations	45	% provide	0	% provide	
<b>RETIREMENT BENEFITS</b>					
DB Pension and Capital Accumulation	31	% have both	93	% have both	has both
Defined Benefit Pension Plan	31	% have a plan	93	% have a plan	has a plan
401(k) or Pretax Savings Plan	99	% have a plan	21	% have a plan	has a plan
Thrift or Post-Tax Savings Plan	11	% have a plan	0	% have a plan	no plan
Profit Sharing Plan	18	% have a plan	0	% have a plan	no plan
Employee Stock Ownership Plan (ESOP)	6	% have a plan	0	% have a plan	no plan
Money Purchase Plan	10	% have a plan	7	% have a plan	no plan
Discount Stock Purchase Plan	20	% have a plan	0	% have a plan	no plan
403(b) Plan	1	% have a plan	7	% have a plan	no plan
457 Plan	11	% have a plan	100	% have a plan	has a plan
<b>HOLIDAYS</b>	98	% provide	100	% provide	provides
<b>VACATIONS</b>	100	% provide	100	% provide	provides
<b>FLEXIBLE BENEFITS PROGRAM</b>	96	% have a plan	100	% have a plan	provides

PREVALENCE OF BENEFITS PRACTICES  
DEATH BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>BASIC GROUP LIFE</b>	100 % have a plan	100 % have a plan	has a plan
Eligibility	68 % have immediate eligibility 32 % have a waiting period; of these, 54 % are 1 month 18 % are 2 months 21 % are 3 months 7 % are 4 or more months	67 % have immediate eligibility 33 % have a waiting period; of these, % are 1 month % are 2 months % are 3 months % are 4 or more months	
Cost	96 % are employer-paid 1 % are employee-paid 3 % involve cost sharing	100 % are employer-paid	employer-paid
Basis of Benefit	16 % are based on a uniform flat dollar amount 80 % are based on a uniform earnings multiple 1 % are based on a flat dollar amount that varies 3 % are based on an earnings multiple that varies	79 % are based on a uniform flat dollar amount 21 % are based on a uniform earnings multiple	based on a uniform flat dollar amount
Covered Compensation	22 % credit bonuses as compensation 64 % do not credit bonuses as compensation 14 % are non bonus-paying	100 % are non bonus-paying	non bonus-paying company
Amount of Benefit (Plans based on a uniform earnings multiple)	48 % provide 1 times pay or less 10 % provide 1.5 times pay 38 % provide 2 times pay 4 % provide greater than 2 times pay	33 % provide 1 times pay or less 67 % provide 1.5 times pay	provides \$25,000 plus \$50,000 to \$200,000 based on salary
Maximums	79 % have a maximum; of these, 7 % are less than \$200,000 17 % are \$200,000 to \$499,999 17 % are \$500,000 15 % are \$500,001 to \$999,999 44 % are \$1,000,000 or greater	0 % have a maximum	has no maximum
Disability Provisions	91 % continue coverage in the event of disability	100 % continue coverage in the event of disability	
Retirement Provisions	69 % cancel coverage 31 % continue coverage in full or at a reduced amount	56 % cancel coverage 44 % continue coverage in full or at a reduced amount	continues at a reduced amount (\$10,000)
Cost of Retiree Coverage	75 % are employer-paid 11 % are cost shared 14 % are retiree-paid	33 % are employer-paid 67 % are retiree-paid	retiree-paid

PREVALENCE OF BENEFITS PRACTICES  
**DEATH BENEFITS**

	Custom Survey Market	Central States Market	State of Utah
<b>SUPPLEMENTAL GROUP LIFE</b>			
	96 % have a plan	93 % have a plan	has a plan
Eligibility	68 % have immediate eligibility 32 % have a waiting period; of these, 53 % are 1 month 25 % are 2 months 19 % are 3 months 3 % are 4 or more months	60 % have immediate eligibility 40 % have a waiting period; of these, 50 % are 1 month 50 % are 3 months	
Cost	0 % are employer-paid 98 % are employee-paid 2 % involve cost sharing	100 % are employee-paid	employee-paid
Basis and Amount of Benefit	68 % are based on an earnings multiple that is the employee's choice (typically 1 to 3, 4 or 5 times pay) 30 % are based on a flat dollar amount that is the employee's choice 2 % are based on other criteria	17 % are based on an earnings multiple that is the employee's choice (typically 1, 3, or 5 times pay) 75 % are based on a flat dollar amount that is the employee's choice 8 % are based on other criteria	based on a flat dollar amount that is the employee's choice up to \$450,000
Covered Compensation	16 % credit bonuses as compensation 69 % do not credit bonuses as compensation 15 % are non bonus-paying	100 % are non bonus-paying	non bonus-paying company
Retirement Provisions	88 % cancel coverage 12 % continue coverage in full or at a reduced amount	100 % cancel coverage	
<b>DEPENDENT GROUP LIFE</b>			
	96 % have a plan	86 % have a plan	has a plan
Cost	10 % are employer-paid 88 % are employee-paid 2 % are cost shared	25 % are employer-paid 75 % are employee-paid	employee-paid
Basis of Benefit	31 % are a uniform flat dollar amount 3 % are a uniform earnings multiple 59 % are a flat dollar amount that is employee's choice 6 % are an earnings multiple that is employee's choice	45 % are a uniform flat dollar amount 55 % are a flat dollar amount that is employee's choice	based on a flat dollar amount that is the employee's choice
Maximum Spouse Benefit	7 % provide \$5,000 or less 15 % provide \$10,000 22 % provide \$10,001 to \$49,999 11 % provide \$50,000 27 % provide \$50,001 to \$100,000 18 % provide more than \$100,000	56 % provide \$5,000 or less 22 % provide \$10,000 22 % provide \$10,001 to \$49,999	has a maximum spouse benefit of \$450,000
Maximum Benefit Per Child	12 % provide less than \$5,000 14 % provide \$5,000 4 % provide \$5,001 to \$9,999 56 % provide \$10,000 14 % provide more than \$10,000	46 % provide less than \$5,000 36 % provide \$5,000 9 % provide \$10,000 9 % provide more than \$10,000	has a maximum per child benefit of \$10,000

PREVALENCE OF BENEFITS PRACTICES  
**DEATH BENEFITS**

	Custom Survey Market	Central States Market	State of Utah
<b>GROUP SURVIVOR INCOME</b>	6 % have a plan	7 % have a plan	no plan
Cost	67 % are employer-paid	100 % are employer-paid	
<b>BASIC ACCIDENTAL DEATH</b>	92 % have a plan	93 % have a plan	has a plan
Cost	76 % are employer-paid 24 % are cost shared or employee-paid	77 % are employer-paid 23 % are cost shared or employee-paid	employee-paid
Basis of Benefit	14 % are based on a uniform flat dollar amount 67 % are based on a uniform earnings multiple 15 % are based on an earnings multiple that varies 4 % are based on a flat dollar amount that varies 0 % are based on a combination	67 % are based on a uniform flat dollar amount 17 % are based on a uniform earnings multiple 8 % are based on an earnings multiple that varies 8 % are based on a combination	based on a uniform flat dollar amount
Amount of Benefit (For plans that are based on a uniform earnings multiple)	64 % provide 1 or 1.5 times pay 32 % provide 2 times pay 4 % provide more than 2 times pay		provides \$25,000
Maximums	74 % have a maximum; of these, 14 % are less than \$200,000 18 % are \$200,000 to \$499,999 20 % are \$500,000 19 % are \$500,001 to \$999,999 29 % are \$1,000,000 or greater	20 % have a maximum	has no maximum
<b>SUPPLEMENTAL ACCIDENTAL DEATH</b>	53 % have a plan	43 % have a plan	no plan
Cost	100 % are employee-paid or cost shared	100 % are employee-paid or cost shared	
Basis and Amount of Benefit	47 % are based on a flat dollar amount that is the employee's choice (typically \$10,000 to \$500,000) 53 % are based on an earnings multiple that is the employee's choice (typically 1 to 3, 4 or 5 times pay) 0 % are based on other criteria	72 % are based on a flat dollar amount that is the employee's choice (typically \$5,000 to \$500,000) 14 % are based on an earnings multiple that is the employee's choice (typically 1 to 3, 4 or 5 times pay) 14 % are based on other criteria	
<b>BUSINESS TRAVEL ACCIDENT</b>	64 % have a plan	10 % have a plan	no plan
<b>LIFE INSURANCE COMBINATIONS</b>	2 % provide Basic Group Life only 3 % provide Basic and Supplemental Group Life 2 % provide Basic and Dependent Group Life 87 % provide Basic, Supplemental, and Dependent Group Life 6 % provide other combinations	7 % provide Basic and Supplemental Group Life 7 % provide Basic and Dependent Group Life 79 % provide Basic, Supplemental, and Dependent Group Life 7 % provide other combinations	provides Basic, Supplemental, and Dependent Group Life
<b>EXECUTIVE GROUP LIFE</b>	35 % have a plan	0 % have a plan	no plan



PREVALENCE OF BENEFITS PRACTICES  
**DISABILITY BENEFITS**

	Custom Survey Market	Central States Market	State of Utah
<b>SHORT TERM DISABILITY (Sick Leave)</b>	100 % have a formal plan	100 % have a formal plan	has a plan
	60 % are salary continuance plans only	36 % are salary continuance plans only	combination of salary continuance plan
	2 % are insured STD plans only	64 % are a combination	and insured STD
	38 % are a combination		
Eligibility	59 % have immediate eligibility	71 % have immediate eligibility	immediate
	41 % have a waiting period; of these,	29 % have a waiting period	
	23 % are 1 month		
	9 % are 2 months		
	32 % are 3 months		
	36 % are 4 months or more		
Salary Continuance Plans (may include PTO days)	20 % are based on an accumulation of days	100 % are based on an accumulation of days	based on an accumulation of days
	23 % are based on a service schedule		
	54 % are based on a uniform benefit		
	3 % are based on a combination		
Uniform Benefit	3 % provide less than 2 weeks full pay		
	40 % provide 2 to 5 weeks full pay		
	3 % provide 6 to 12 weeks full pay		
	9 % provide 13 weeks full pay		
	10 % provide 14 to 25 weeks full pay		
	14 % provide 26 weeks full pay		
	21 % provide more than 26 weeks full pay		
Accumulation of Days	29 % provide 6 days or fewer per year	7 % provide 10 to 11 days per year	accumulates 13 days per year
	7 % provide 7 to 9 days per year	57 % provide 12 days per year	
	18 % provide 10 to 11 days per year	36 % provide more than 12 days per year	
	25 % provide 12 days per year		
	21 % provide more than 12 days per year		
	50 % have a maximum; of these,	14 % have a maximum	with no maximum
	69 % allow a maximum of fewer than 60 days	86 % have no maximum	
	8 % allow a maximum of 60 to 99 days		
	23 % allow a maximum of 100 or more days		
	50 % have no maximum		
Service Schedule	41 % provide a max of up to 13 wks full pay		
	6 % provide a max of 13.1 to 25.9 wks full pay		
	50 % provide a max of 26 wks full pay		
	3 % provide a max of more than 26 wks full pay		

PREVALENCE OF BENEFITS PRACTICES  
DISABILITY BENEFITS

	Custom Survey Market	Central States Market	State of Utah
SHORT TERM DISABILITY (Continued)			
Insured STD Plans			
Basis of Plan	8 % are statutory plans whose provisions are not included below 92 % are private plans or supplements to statutory plans	100 % are private plans or supplements to statutory plans	has a private plan
Cost	65 % are employer-paid 4 % are cost shared 31 % are employee-paid	56 % are employer-paid 44 % are employee-paid	employee-paid
Amount of Benefit (for plans that are based on uniform earnings percent)	7 % are based on a uniform 59% of earnings or less 51 % are based on a uniform 60% to 65% of earnings 27 % are based on a uniform 66% to 70% of earnings 15 % are based on a uniform 75% of earnings or more	78 % are based on a uniform 60% to 65% of earnings 22 % are based on a uniform 66% to 70% of earnings	provides 60% of earnings
Maximum Benefit	78 % have a weekly maximum; of these, 14 % are less than \$750 9 % are \$750 to \$999 34 % are \$1,000 to \$1,999 28 % are \$2,000 to \$3,499 6 % are \$3,500 to \$4,999 9 % are \$5,000 or greater	88 % have a weekly maximum; of these, 29 % are less than \$750 13 % are \$750 to \$999 29 % are \$1,000 to \$1,999 29 % are \$2,000 to \$3,499	has a weekly maximum of \$1,500
Maximum Duration of Benefit	20 % provide fewer than 13 weeks 12 % provide 13 weeks 16 % provide 14 to 25 weeks 45 % provide 26 weeks 7 % provide more than 26 weeks	14 % provide 13 weeks 14 % provide 14 to 25 weeks 57 % provide 26 weeks 15 % provide more than 26 weeks	provides 13 weeks
Executive STD	17 % have a plan; of these 64 % provide fewer than 26 weeks full pay 18 % provide 26 weeks full pay 18 % provide more than 26 weeks full pay	0 % have a plan	no plan

PREVALENCE OF BENEFITS PRACTICES  
DISABILITY BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>LONG TERM DISABILITY</b>	98 % have a plan	86 % have a plan	has a plan
Eligibility	46 % have immediate eligibility 54 % have a waiting period; of these, 33 % are 1 month 9 % are 2 months 30 % are 3 months 28 % are 4 months or more	83 % have immediate eligibility 17 % have a waiting period	
Cost	74 % are employer-paid 9 % are cost shared 17 % are employee-paid	69 % are employer-paid 31 % are employee-paid	employer-paid
Exclusion Period (for plans with a uniform number of months)	33 % begin LTD benefits after 1 to 3 months of disability 8 % begin LTD benefits after 4 or 5 months of disability 56 % begin LTD benefits after 6 months of disability 3 % begin LTD benefits after 7 or more months of disability	22 % begin LTD benefits after 1 to 3 months of disability 78 % begin LTD benefits after 6 months of disability	begins after 3 months of disability
Amount of Benefit	95 % base benefits on a flat percent of earnings; of these, 14 % provide 55% of pay or less 67 % provide 60% of pay 19 % provide 65% to 70% of pay	100 % base benefits on a flat percent of earnings; of these, 15 % provide 55% of pay or less 77 % provide 60% of pay 8 % provide 65% to 70% of pay	provides 67% of pay
Covered Compensation	20 % credit bonuses as compensation 69 % do not credit bonuses as compensation 11 % are non bonus-paying	33 % do not credit bonuses as compensation 67 % are non bonus-paying	non bonus-paying company
Maximum Benefit	52 % have a monthly maximum; of these, 2 % are less than \$5,000 9 % are \$5,000 15 % are \$5,001 to \$9,999 24 % are \$10,000 8 % are \$10,001 to \$14,999 19 % are \$15,000 23 % are greater than \$15,000	100 % have a monthly maximum; of these, 33 % are less than \$5,000 8 % are \$5,000 33 % are \$5,001 to \$9,999 18 % are \$10,000 8 % are \$10,001 to \$14,999	has no maximum
Social Security Offset	27 % directly offset by primary Social Security 57 % directly offset by family Social Security 13 % offset only after LTD benefit plus Social Security exceeds a specified percentage of earnings 1 % directly offset by primary Social Security and excess offset for family Social Security 2 % have no offset	100 % directly offset by family Social Security	has no offset
Executive LTD	39 % have a plan; of these, 75 % provide to restore benefits in excess of basic plan maximum 31 % provide to base benefit on a higher percentage	0 % have a plan	no plan

PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>HOSPITAL/MEDICAL PLAN</b>	100 % have a plan	100 % have a plan	has a plan
Eligibility	65 % have immediate eligibility 35 % have a waiting period; of these, 49 % are 1 month 22 % are 2 months 24 % are 3 months 5 % are 4 months or more	67 % have immediate eligibility 33 % have a waiting period	immediate
Cost	89 % require the same contributions for all salary levels; of these, 5 % are employer-paid 95 % involve cost sharing; of these, 23 % require the employee to pay less than 15% 54 % require the employee to pay 15% to 29% 23 % require the employee to pay 30% or more	86 % require the same contributions for all salary levels; of these, 36 % are employer-paid 64 % involve cost sharing; of these, 60 % require the employee to pay less than 15% 40 % require the employee to pay 15% to 29%	involves cost sharing employee pays 10%
Dependents	2 % are employer-paid 96 % involve cost sharing; of these, 17 % require the employee to pay less than 15% 45 % require the employee to pay 15% to 29% 38 % require the employee to pay 30% or more 2 % are employee-paid	8 % are employer-paid 92 % involve cost sharing; of these, 20 % require the employee to pay less than 15% 20 % require the employee to pay 15% to 29% 60 % require the employee to pay 30% or more	involves cost sharing employee pays 10%
Prevalent Plan Type	0 % have a Fee-for-Service as the prevalent plan 8 % have an HMO as the prevalent plan 71 % have a PPO as the prevalent plan 7 % have a Point-of-Service as the prevalent plan 14 % have a High Deductible as the prevalent plan	7 % have a Fee-for-Service as the prevalent plan 29 % have an HMO as the prevalent plan 50 % have a PPO as the prevalent plan 14 % have a Point-of-Service as the prevalent plan	has an HMO plan

	Custom Survey Market	Central States Market	State of Utah
<b>HOSPITAL/MEDICAL PLAN (Continued)</b>			
Hospitalization Benefits			
Deductible	9 % have no deductible 66 % are subject to the medical plan deductible 25 % have a separate hospital deductible or copay	7 % have no deductible 43 % are subject to the medical plan deductible 50 % have a separate hospital deductible or copay	subject to medical plan deductible
Basis of Room and Board Benefit	100 % base coverage on a percent of recognized charges; of these, 52 % pay 80% or less of semiprivate rate 6 % pay 81% to 89% of semiprivate rate 27 % pay 90% of semiprivate rate 15 % pay 100% of semiprivate rate	100 % base coverage on a percent of recognized charges; of these, 43 % pay 80% or less of semiprivate rate 14 % pay 81% to 89% of semiprivate rate 7 % pay 90% of semiprivate rate 36 % pay 100% of semiprivate rate	pays 90% of semiprivate rate
Maximum	96 % have no maximum 4 % have a maximum number of days	100 % have no maximum	no maximum
In Hospital Doctor's Visit	96 % base coverage on a percent of recognized charges; of these, 50 % pay 80% or less 7 % pay 81% to 89% 28 % pay 90% 15 % pay 100% 4 % base coverage on a copay per visit or a dollar schedule	86 % base coverage on a percent of recognized charges; of these, 54 % pay 80% or less 8 % pay 81% to 89% 8 % pay 90% 30 % pay 100% 14 % base coverage on a copay per visit or a dollar schedule	bases coverage on a percent of recognized charges pays 90%
Psychiatric Care in the Hospital	99 % provide coverage	100 % provide coverage	provides coverage
Basis of Benefit	56 % pay 80% or less of recognized charges 6 % pay 81% to 89% of recognized charges 24 % pay 90% of recognized charges 14 % pay 100% of recognized charges	34 % pay 80% or less of recognized charges 8 % pay 81% to 89% of recognized charges 8 % pay 90% of recognized charges 50 % pay 100% of recognized charges	pays 90% of recognized charges

PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>HOSPITAL/MEDICAL PLAN (Continued)</b>			
Surgical Benefits			
Deductible	2 % are subject to a separate surgical deductible 81 % are subject to the medical plan deductible 17 % have no deductible	7 % are subject to a separate surgical deductible 50 % are subject to the medical plan deductible 43 % have no deductible	no deductible
Basis of Benefit	99 % base coverage on a percent of recognized charges; of these, 52 % pay 80% or less 5 % pay 81% to 89% 27 % pay 90% 16 % pay 100%	93 % base coverage on a percent of recognized charges; of these, 43 % pay 80% or less 14 % pay 81% to 89% 7 % pay 90% 36 % pay 100%	pays 100% of recognized charges
Doctor's Office Visits	100 % cover doctor's office visits	100 % cover doctor's office visits	covers
Deductible/Copay	3 % have no deductible or copay 74 % have a separate deductible or copay 23 % are subject to the medical plan deductible	86 % have a separate deductible or copay 14 % are subject to the medical plan deductible	subject to a separate copay
Copay	coverage is based on a percent of recognized charges (typically 100%) after a copay; of these, 1 % have a copay of less than \$10 7 % have a copay of \$10 21 % have a copay of \$15 35 % have a copay of \$20 28 % have a copay of \$25 8 % have a copay of more than \$25	coverage is based on a percent of recognized charges (typically 100%) after a copay; of these, 9 % have a copay of less than \$10 9 % have a copay of \$10 36 % have a copay of \$15 27 % have a copay of \$20 9 % have a copay of \$25 10 % have a copay of more than \$25	has a \$25 copay
Preventive Care			
Well-baby Care	99 % provide coverage	100 % provide coverage	provides
Routine Doctor's Office Visits	99 % provide coverage	100 % provide coverage	provides

PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>HOSPITAL/MEDICAL PLAN (Continued)</b>			
Outpatient Psychiatric Care	99 % provide coverage	100 % provide coverage	provides
Deductible/Copay	10 % have no deductible 45 % are subject to the medical plan deductible 45 % have a separate deductible or copay	8 % have no deductible 17 % are subject to the medical plan deductible 75 % have a separate deductible or copay	subject to \$25 copay
Basis of Benefit	38 % pay 80% or less of recognized charges 2 % pay 81% to 89% of recognized charges 14 % pay 90% to 99% of recognized charges 46 % pay 100% of recognized charges	8 % pay 80% or less of recognized charges 17 % pay 81% to 89% of recognized charges 75 % pay 100% of recognized charges	pays 100% of recognized charges
Outpatient Imaging/X-ray & Lab Tests	22 % pay 80% of recognized charges 2 % pay 81% to 89% of recognized charges 8 % pay 90% of recognized charges 68 % pay 100% of recognized charges	36 % pay 80% of recognized charges 14 % pay 81% to 89% of recognized charges 14 % pay 90% of recognized charges 36 % pay 100% of recognized charges	pays 100% of recognized charges
Skilled Nursing Home or Extended Care Facility	19 % pay 100% of recognized charges 78 % pay less than 100% of recognized charges 3 % do not cover	50 % pay 100% of recognized charges 50 % pay less than 100% of recognized charges	pays 100% of recognized charges
Emergency Accident/Illness Benefit	65 % have a separate deductible or copay 29 % are subject to the medical plan deductible 6 % have no deductible	75 % have a separate deductible or copay 25 % are subject to the medical plan deductible	subject to separate deductible
Basis of Benefit	34 % pay 80% of recognized charges 4 % pay 81% to 99% of recognized charges 62 % pay 100% of recognized charges	25 % pay 80% of recognized charges 17 % pay 81% to 99% of recognized charges 58 % pay 100% of recognized charges	pays 100% of recognized charges
Deductible	14 % have no deductible 86 % have a deductible; of these,	36 % have no deductible 64 % have a deductible; of these,	has a deductible
Individual	86 % have a flat dollar individual deductible; of these, 13 % are \$200 or less 17 % are \$201 to \$299 6 % are \$300 9 % are \$301 to \$499 16 % are \$500 16 % are \$501 to \$999 7 % are \$1,000 16 % are greater than \$1,000	100 % have a flat dollar individual deductible; of these, 11 % are \$200 or less 11 % are \$201 to \$299 11 % are \$300 45 % are \$301 to \$499 11 % are \$501 to \$999 11 % are greater than \$1,000	has a flat dollar individual deductible of \$250
Family	96 % have a family maximum deductible; of these, 13 % are less than \$500 9 % are \$500 18 % are \$501 to \$999 17 % are \$1,000 to \$1,499 9 % are \$1,500 20 % are \$1,501 to \$2,999 14 % are \$3,000 or greater	100 % have a family maximum deductible; of these, 11 % are less than \$500 56 % are \$501 to \$999 22 % are \$1,000 to \$1,499 11 % are \$3,000 or greater	has a flat dollar family deductible of \$500

PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>HOSPITAL/MEDICAL PLAN (Continued)</b>			
Medical Plan Coverage (Continued)			
Coinsurance Design (With or without stop loss limits)	40 % reimburse 80% of eligible charges 4 % reimburse 81% to 99% of eligible charges 56 % reimburse 100% of eligible charges	21 % reimburse 80% of eligible charges 14 % reimburse 81% to 99% of eligible charges 65 % reimburse 100% of eligible charges	reimburses 90% of eligible charges
Stop Loss Limits Does not Include Deductibles (One company can have both individual and family out-of-pocket maximums)	9 % have uniform coinsurance 8 % provide out-of-pocket limits for copays only 83 % provide out-of-pocket limits above which 100% of eligible charges are paid; of these, 83 % are based on the amount paid by an individual; of these, 6 % are \$999 or less 9 % are \$1,000 20 % are \$1,001 to \$1,999 40 % are \$2,000 to \$2,999 25 % are \$3,000 or greater 79 % are based on the amount paid by a family; of these, 5 % are \$1,999 or less 21 % are \$2,000 to \$3,000 22 % are \$3,001 to \$4,999 12 % are \$5,000 40 % are greater than \$5,000	14 % have uniform coinsurance 22 % provide out-of-pocket limits for copays only 64 % provide out-of-pocket limits above which 100% of eligible charges are paid; of these, 100 % are based on the amount paid by an individual; of these, 11 % are \$999 or less 11 % are \$1,000 11 % are \$1,001 to \$1,999 22 % are \$2,000 to \$2,999 45 % are \$3,000 or greater 100 % are based on the amount paid by a family; of these, 11 % are \$1,999 or less 22 % are \$2,000 to \$3,000 11 % are \$3,001 to \$4,999 11 % are \$5,000 45 % are greater than \$5,000	provides individual and family out-of-pocket limits  has a \$2,500 individual out-of-pocket maximum        has a \$7,500 family out-of-pocket maximum
Maximum	45 % have a lifetime maximum; of these, 19 % are \$1,000,000 9 % are \$1,000,001 to \$1,999,999 56 % are \$2,000,000 11 % are \$2,000,001 to \$4,999,999 5 % are \$5,000,000 55 % have no maximum	57 % have a lifetime maximum; of these, 12 % are \$1,000,000 63 % are \$2,000,000 25 % are \$2,000,001 to \$4,999,999 43 % have no maximum	has no maximum
<b>RETIREE COVERAGE</b>	10 % cover early retirees only 2 % cover normal retirees only 36 % cover both early and normal retirees 52 % cover neither	21 % cover early retirees only 71 % cover both early and normal retirees 8 % cover neither	covers both early and normal retirees
Cost (Normal Retirees) Retiree Coverage	2 % are employer-paid 63 % involve cost sharing 35 % are retiree-paid	33 % involve cost sharing 67 % are retiree-paid	involves cost sharing employee pays 10%
Dependent Coverage	2 % are employer-paid 60 % involve cost sharing 38 % are retiree-paid	33 % involve cost sharing 67 % are retiree-paid	involves cost sharing employee pays 10%



PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>PRESCRIPTION DRUGS</b>	7 % cover as an eligible expense under the medical plan 93 % cover under a separate plan	100 % cover under a separate plan	covers with separate treatment from medical plan
Generic or Lowest Copay (For separate plans)	2 % have a copay of less than \$5 13 % have a copay of \$5 14 % have a copay of \$6 to \$9 53 % have a copay of \$10 2 % have a copay of \$11 to \$14 12 % have a copay of \$15 4 % have a copay of greater than \$15	14 % have a copay of less than \$5 7 % have a copay of \$5 14 % have a copay of \$6 to \$9 51 % have a copay of \$10 7 % have a copay of \$15 7 % have a copay of greater than \$15	has a \$10 copay
Formulary Drug Copay (For separate plans)	8 % have a copay of less than \$20 14 % have a copay of \$20 5 % have a copay of \$21 to \$24 40 % have a copay of \$25 18 % have a copay of \$30 15 % have a copay of greater than \$30	23 % have a copay of less than \$20 23 % have a copay of \$20 31 % have a copay of \$25 23 % have a copay of \$30	has a \$25 copay
Brand Name Copay (For separate plans)	7 % have a copay of less than \$25 7 % have a copay of \$26 to \$34 8 % have a copay of \$35 to \$39 37 % have a copay of \$40 to \$49 30 % have a copay of \$50 11 % have a copay of greater than \$50	8 % have a copay of less than \$25 8 % have a copay of \$25 8 % have a copay of \$35 to \$39 38 % have a copay of \$40 to \$49 30 % have a copay of \$50 8 % have a copay of greater than \$50	has a \$50 copay
<b>VISION CARE</b>	91 % covered under a separate plan 4 % provide a discount plan only 5 % do not provide coverage	100 % covered under a separate plan	has a separate plan
<b>PHYSICAL EXAMINATIONS</b> (Program covering annual or biennial routine physical examinations)	45 % provide	0 % provide	no plan
<b>SPECIAL MEDICAL REIMBURSEMENT</b>	17 % provide a plan	0 % provide a plan	no plan
<b>DENTAL COVERAGE</b>	100 % covered under a separate plan	100 % covered under a separate plan	provides coverage
Eligibility	43 % have a waiting period; of these, 49 % are 1 month 19 % are 2 months 23 % are 3 months 9 % are 4 or more months 57 % have immediate eligibility	33 % have a waiting period 67 % have immediate eligibility	immediate

PREVALENCE OF BENEFITS PRACTICES  
HEALTH CARE BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>DENTAL COVERAGE (Continued)</b>			
Cost			
Employee	5 % are employer-paid 10 % are employee-paid 4 % are included in medical cost 81 % involve cost sharing; of these, 14 % require the employee to pay less than 20% 49 % require the employee to pay 20% to 39% 37 % require the employee to pay 40% or more	15 % are employer-paid 39 % are employee-paid 46 % involve cost sharing; of these, 33 % require the employee to pay less than 20% 33 % require the employee to pay 20% to 39% 34 % require the employee to pay 40% or more	involves cost sharing  employee pays 5%
Dependents	4 % are employer-paid 12 % are employee-paid 4 % are included in medical cost 80 % involve cost sharing; of these, 13 % require the employee to pay less than 20% 45 % require the employee to pay 20% to 39% 42 % require the employee to pay 40% or more	8 % are employer-paid 46 % are employee-paid 46 % involve cost sharing; of these, 40 % require the employee to pay less than 20% 0 % require the employee to pay 20% to 39% 60 % require the employee to pay 40% or more	involves cost sharing  employee pays 5%
Basis of Coverage	1 % have a uniform coinsurance 97 % coinsurance varies by type of expense 2 % coinsurance varies based on other criteria	7 % have a uniform coinsurance 93 % coinsurance varies by type of expense	has a uniform coinsurance
Coinsurance (dollar schedules have been converted to percentage of recognized charges)	90 % reimburse 100% for preventive 71 % reimburse 80% for basic restorative 73 % reimburse 50% for major restorative	93 % reimburse 100% for preventive 79 % reimburse 80% for basic restorative 75 % reimburse 50% for major restorative	reimburses 80% for preventive reimburses 80% for basic restorative reimburses 50% for major restorative
Deductible	85 % have a deductible; of these, 15 % are \$25 75 % are \$50 10 % are greater than \$50	92 % have a deductible; of these, 18 % are \$25 82 % are \$50	no deductible
Waiver of Deductible	95 % waive deductible for preventive care	100 % waive deductible for preventive care	
Maximum	98 % have a separate non-orthodontic annual maximum; of these, 2 % are less than \$1,000 per year 18 % are \$1,000 per year 8 % are \$1,001 to \$1,499 per year 46 % are \$1,500 per year 26 % are greater than \$1,500 per year	93 % have a separate non-orthodontic annual maximum; of these, 8 % are less than \$1,000 per year 25 % are \$1,000 per year 8 % are \$1,001 to \$1,499 per year 33 % are \$1,500 per year 26 % are greater than \$1,500 per year	has an annual non-orthodontic maximum of \$1,500
Orthodontia Coverage	91 % cover orthodontia; of these, 90 % reimburse 50% of recognized charges	64 % cover orthodontia; of these, 78 % reimburse 50% of recognized charges	reimburses at 50% of recognized charges
Maximum	96 % have a lifetime orthodontic maximum; of these, 1 % are \$999 or less 25 % are \$1,000 5 % are \$1,001 to \$1,499 45 % are \$1,500 2 % are \$1,501 to \$1,999 18 % are \$2,000 4 % are greater than \$2,000	100 % have a lifetime orthodontic maximum; of these, 20 % are \$1,000 30 % are \$1,500 20 % are \$1,501 to \$1,999 30 % are \$2,000	has a lifetime orthodontia maximum of \$1,500

PREVALENCE OF BENEFITS PRACTICES  
RETIREMENT BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>DEFINED BENEFIT PENSION AND CAPITAL ACCUMULATION PLAN COMBINATIONS</b>			
Qualified	27 % have a defined benefit pension plan and capital accumulation plan(s) w/ employer contribution 4 % have a defined benefit pension plan and capital accumulation plan(s) w/o employer contribution 63 % have a capital accumulation plan(s) only w/ employer contribution 6 % have a capital accumulation plan(s) only w/o employer contribution	14 % have a defined benefit pension plan and capital accumulation plan(s) w/ employer contribution 79 % have a defined benefit pension plan and capital accumulation plan(s) w/o employer contribution 7 % have a capital accumulation plan(s) only w/ employer contribution	has a defined benefit pension plan and a capital accumulation plan without employer contribution
Nonqualified	14 % have a defined benefit pension plan only 19 % have a defined contribution plan only 17 % have a defined benefit plan and a defined contribution plan 50 % have neither	100 % have neither	has neither
<b>DEFINED BENEFIT PENSION PLAN</b>			
Qualified Plan	31 % have a plan	93 % have a plan	has a plan (tier 2 hybrid plan listed below)
Eligibility	59 % have immediate eligibility 3 % have a minimum age of 21 only 10 % have a minimum service of 1 yr. only 23 % have minimum age 21 and minimum service 1 yr. 5 % have other requirements	60 % have immediate eligibility 20 % have a minimum age of 21 only 20 % have a minimum service of 1 yr. only	
Cost	90 % are employer-paid 8 % require some employee contributions 2 % allow some employee contributions	23 % are employer-paid 77 % require some employee contributions	employer-paid
Vesting	60 % have full vesting after 5 years of service 40 % have other vesting requirements	62 % have full vesting after 5 years of service 38 % have other vesting requirements	full vesting after 4 years of service

PREVALENCE OF BENEFITS PRACTICES  
RETIREMENT BENEFITS

		Custom Survey Market	Central States Market	State of Utah
<b>DEFINED BENEFIT PENSION PLAN (Continued)</b>				
Qualified Plan (Continued)				
Covered Compensation	50 % credit bonuses as compensation 15 % do not credit bonuses as compensation 35 % are non bonus-paying	100 % are non bonus-paying	non bonus-paying company	
Disability Benefit	54 % continue service accrual 13 % have no disability provision 33 % reduced or unreduced benefit payable	33 % continue service accrual 67 % reduced or unreduced benefit payable		
Early Retirement Provision	26 % provide reduced only 8 % provide unreduced only 66 % provide reduced and unreduced	100 % provide reduced and unreduced	reduced and unreduced early retirement	
COLA (in Last 10 Years)	40 % provide	83 % provide	provides	
Basis of Benefit	73 % are final average pay plans 7 % are career average pay plans 20 % are cash balance account plans	100 % are final average pay plans	final average pay plan	
Type of Formula (Final Average Plans)	62 % uniform percent of pay per years of service 24 % step-rate percentages based on compensation 3 % flat percent after specified years of service 11 % are a combination or based on other criteria	77 % uniform percent of pay per years of service 23 % flat percent after specified years of service	uniform percent of pay per year of service	

	Custom Survey Market	Central States Market	
<b>DEFINED BENEFIT PENSION PLAN (Continued)</b>			
Qualified Plan (Continued)			
Basis of Final Average Formula	35 % are based on highest or final 3 years 65 % are based on highest or final 5 years	84 % are based on highest or final 3 years 8 % are based on highest or final 5 years 8 % are based on other years	is based on highest or final 5 years
Accrual for Uniform Plans (average 1.50%)	16 % accrue less than 1.25% 68 % accrue 1.25% to 1.50% 16 % accrue 2.00%	10 % accrue 1.25% to 1.50% 20 % accrue 1.51% to 1.99% 50 % accrue 2.00% 20 % accrue more than 2.00%	accrues 1.50%
Accrual below Integration Level (Step-Rate Plans) (average 1.19%)	10 % accrue less than 1.00% 50 % accrue 1.00% to 1.24% 20 % accrue 1.25% to 1.49% 20 % accrue 1.50% or more		
Add'l Accrual above Integration Level (Step-Rate Plans) (average 0.58%)	50 % accrue less than 0.50% 30 % accrue 0.50% 10 % accrue 0.51% to 0.99% 10 % accrue 1.00% or more		
Integration Level (Step-Rate Plans)	90 % Social Security covered compensation 10 % other specified amount		
Social Security Offset	33 % have an indirect offset 62 % do not have an offset 5 % have a direct offset	100 % do not have an offset	has no offset
Nonqualified Plan	31 % have a plan; of these, 24 % provide an excess benefit plan (to remove compensation and Section 415 limits) 76 % provide a supplemental executive retirement plan (SERP)	0 % have a plan	no plan
Covered Compensation	87 % credit bonuses as compensation 13 % do not credit bonuses as compensation		
Benefit Income Objective (lowest on only stated target)	52 % have a target replacement objective; of these, 11 % are less than 50% 45 % are 50% to 59% 11 % are 60% 33 % are 61% to 70% 5 % have an annual accrual rate		
Offsets (Each company may offset by more than one benefit)	85 % are offset by the qualified plan 43 % are offset by Social Security		

PREVALENCE OF BENEFITS PRACTICES  
RETIREMENT BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>CAPITAL ACCUMULATION</b>			
401(k) or Pretax Savings Plan	99 % have a plan	21 % have a plan	has a plan
Employer Contributions	87 % provide an employer match	0 % provide an employer match	does not provide an employer match
Maximum Employee Contribution Matched by Employer	4 % permit 3% or less 16 % permit 4% 30 % permit 5% 39 % permit 6% 3 % permit 7% or 8% 8 % permit 9% or more		
Employer Matching as a Percent of Employee Contribution	91 % match based on a specified percent; of these, 9 % match 49% or less of the employee's contribution 30 % match 50% of the employee's contribution 20 % match 51% to 99% of the employee's contribution 41 % match 100% of the employee's contribution 2 % match varies by service 5 % match based on profits 2 % match based on other criteria		
Eligibility	28 % have immediate eligibility 8 % are based on age only 23 % are based on service only 40 % are based on age and service 1 % are based on other criteria		
Vesting	66 % are based on service; of these, 50 % have full vesting after 1 to 4 years of service 47 % have full vesting after 5 years of service 3 % have full vesting after 6 to 10 years of service 34 % are full and immediate		
Covered Compensation	55 % credit bonuses as compensation 30 % do not credit bonuses as compensation 15 % are non bonus-paying		non bonus-paying company

PREVALENCE OF BENEFITS PRACTICES  
RETIREMENT BENEFITS

	Custom Survey Market	Central States Market	State of Utah
CAPITAL ACCUMULATION (Continued)			
Thrift or Post-Tax Savings Plan	11 % have a separate plan	0 % have a separate plan	no plan
Profit Sharing Plan	18 % have a plan	0 % have a plan	no plan
Employee Stock Ownership Plan (ESOP)	6 % have a plan	0 % have a plan	no plan
Money Purchase Plan	10 % have a plan	7 % have a plan	no plan
Discount Stock Purchase Plan	20 % have a plan	0 % have a plan	no plan
403(b) Plan	1 % have a plan	7 % have a plan	no plan
457 Plan	11 % have a plan	100 % have a plan	has a plan
	0 % provide an employer match	15 % provide an employer match	does not provide an employer match
Nonqualified Plan	36 % have a plan; of these, 78 % provide an excess benefit plan (to remove compensation and Section 415 limits) 22 % provide a supplemental executive retirement plan (SERP)	0 % have a plan	no plan

PREVALENCE OF BENEFITS PRACTICES  
**HOLIDAYS AND VACATIONS**

	Custom Survey Market	Central States Market	State of Utah
<b>HOLIDAYS</b>			
Total (Fixed and Floating) (may include PTO days)	98 % provide holidays; of these, 13 % provide fewer than 8 holidays 26 % provide 8 or 9 holidays 21 % provide 10 holidays 17 % provide 11 holidays 13 % provide 12 holidays 10 % provide 13 or more holidays	100 % provide holidays; of these, 36 % provide 10 holidays 43 % provide 11 holidays 21 % provide 12 holidays	provides 11 total holidays
Floating Holidays	64 % provide floating holidays or personal holidays; of these, 39 % provide 1 day 23 % provide 2 days 27 % provide 3 days 6 % provide 4 days 5 % provide 5 or more days	21 % provide floating holidays or personal holidays; of these, 67 % provide 1 day 33 % provide 3 days	does not provide
<b>VACATIONS</b>			
Vacation Days (may include PTO days)	64 % provide 10 days at 2 years of service 60 % provide 15 days at 5 years of service 26 % provide 15 days at 10 years of service 49 % provide 20 days at 10 years of service 60 % provide 20 days at 15 years of service 34 % provide 20 days at 20 years of service 26 % provide a maximum of 20 days 34 % provide a maximum of 25 days	64 % provide 11 to 14 days at 2 years of service 77 % provide 15 days at 5 years of service 77 % provide 16 to 19 days at 10 years of service  77 % provide 21 to 24 days at 15 years of service 69 % provide 21 to 24 days at 20 years of service 69 % provide a maximum of 21 to 24 days 15 % provide a maximum of 25 days	2 years - 13 days 5 years - 16.25 days 10 years - 19.5 days 15 years - 22.75 days 20 years - 22.75 days maximum - 22.75 days
Sabbatical/Long Service Vacation	10 % provide	0 % provide	does not provide
Special Executive Vacation Schedule	28 % provide special vacation schedules for executives; of these, 40 % are based on the regular schedule with a minimum amount based on position 12 % are based on the regular schedule plus extra vacation 48 % provide a separate vacation schedule	0 % provide special vacation schedules for executives	does not provide



PREVALENCE OF BENEFITS PRACTICES  
OTHER BENEFITS

	Custom Survey Market	Central States Market	State of Utah
<b>TUITION REIMBURSEMENT</b>	85 % have a policy; of these, 53 % are paid in full 26 % are partial paid 16 % are based on grade 5 % vary based on subject or other criteria	43 % have a policy; of these, 33 % are paid in full 33 % are partial paid 33 % are based on grade	varies by agency
<b>CHILD CARE</b> (Each company may provide more than one service)	87 % have a policy; of these, 96 % permit pretax contributions to an FSA 23 % provide a referral service 10 % provide an on-site facility 1 % provide an off-site consortium 2 % provide a subsidized off-site facility 13 % provide emergency child care service 16 % provide discounts	100 % have a policy; of these, 100 % permit pretax contributions to an FSA 12 % provide a referral service 12 % provide a subsidized off-site facility 25 % provide discounts	permits pretax contributions to an FSA other forms of child care vary by agency
<b>ON-SITE CAFETERIA</b>	51 % have a cafeteria	0 % have a cafeteria	varies by agency
<b>COMMUTING ASSISTANCE</b> (Each company may provide more than one form of assistance)	38 % have a plan; of these, 36 % reimburse or pre-pay transportation system expenses; transit checks (with employer contributions) 36 % administer transit checks (no employer contributions) 16 % provide company vans, buses, or carpools 26 % coordinate employee carpools 19 % provide some other form of assistance	33 % have a plan	varies by agency
<b>FLEXIBLE BENEFITS PROGRAM</b>	96 % have a plan; of these, 98 % have flexible spending accounts 25 % have a full cafeteria plan	100 % have a plan; of these, 100 % have flexible spending accounts 15 % have a full cafeteria plan	has flexible spending accounts

PREVALENCE OF BENEFITS PRACTICES  
EXECUTIVE PERQUISITES

	Custom Survey Market	Central States Market	State of Utah
Split Dollar Life Insurance	7 % provide	0 % provide	does not provide
Key Person Life Insurance	8 % provide	0 % provide	does not provide
Waiver of Insurance Waiting Periods	4 % provide	0 % provide	does not provide
Excess Personal Liability Insurance	10 % provide	0 % provide	does not provide
Executive Retiree Medical	8 % provide	0 % provide	does not provide
Apartments/Houses/Suites	5 % provide	0 % provide	does not provide
Voluntary Nonqualified Deferred Compensation	57 % provide	0 % provide	does not provide
Employment Contracts	46 % provide	33 % provide	does not provide
Golden Parachutes	22 % provide	0 % provide	does not provide
Executive Severance Pay Practice	52 % provide	0 % provide	does not provide
Athletic/Fitness Club Membership	14 % provide	0 % provide	does not provide
Country Club Membership	17 % provide	0 % provide	does not provide
Luncheon Club Membership	10 % provide	0 % provide	does not provide
Executive Dining Room	3 % provide	0 % provide	does not provide
Company Cars or Car Allowance	61 % provide	0 % provide	does not provide
Cellular Phones	71 % provide	0 % provide	does not provide
Chauffeur	10 % provide	0 % provide	does not provide
Executive Parking	34 % provide	0 % provide	does not provide
Company Aircraft	30 % provide	0 % provide	does not provide
Paid Spouse Travel Expenses	12 % provide	0 % provide	does not provide
Personal Financial Counseling and Tax Preparation Services	45 % provide	0 % provide	does not provide
Personal Legal Services	5 % provide	0 % provide	does not provide
Executive Flexible Benefits Plan	4 % provide	0 % provide	does not provide
Home Office Equipment	28 % provide	0 % provide	does not provide
Sabbatical	6 % provide	0 % provide	does not provide
Executive Coaching	19 % provide	0 % provide	does not provide
Dependent College Tuition	2 % provide	0 % provide	does not provide